

**Louisville Gas and Electric Company**  
**Case No. 2014-00372**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/16; Base Period 12ME 2/28/15)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(7)(q)**  
**Sponsoring Witness: Kent W. Blake**

**Description of Filing Requirement:**

*The independent auditor's annual opinion report, with any written communication from the independent auditor to the utility that indicates the existence of a material weakness in the utility's internal controls.*

**Response:**

The independent auditor's annual opinion on the Company's financial statements is included in the Forms 10-K provided as part of the response to Filing Requirement 807 KAR 5:001 Section 16(7)(p)[Tab No.46]. LG&E has not received any written communication from its independent auditor that there are any material weaknesses in LG&E's internal controls.

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**Filing Requirement**  
**807 KAR 5:001 Section 16(7)(r)**  
**Sponsoring Witness: Kent W. Blake**

**Description of Filing Requirement:**

*The quarterly reports to the stockholders for the most recent five (5) quarters.*

**Response:**

There are no quarterly reports to LG&E's stockholders during the period referenced.

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**Filing Requirement**  
**807 KAR 5:001 Section 16(7)(s)**  
**Sponsoring Witnesses: Christoper M. Garrett / John J. Spanos**

**Description of Filing Requirement:**

*The summary of the latest depreciation study with schedules itemized by major plant accounts, except that telecommunications utilities that have adopted the commission's average depreciation rates shall provide a schedule that identifies the current and base period depreciation rates used by major plant accounts. If the required information has been filed in another commission case, a reference to that case's number shall be sufficient.*

**Response:**

A copy of LG&E's latest depreciation study is already on file with the Commission in Case No. 2012-00222, *In the Matter of: Application of Louisville Gas and Electric Company for an Adjustment of its Electric and Gas Rates, a Certificate of Public Convenience and Necessity, Approval of Ownership of Gas Service Lines and Risers and a Gas Line Surcharge*, and is incorporated by reference herein. As part of the Application in this case, LG&E is requesting approval of a new depreciation rate for the Cane Run 7 Generating Station, as described in the direct testimony and exhibits of John J. Spanos.

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**Filing Requirement**  
**807 KAR 5:001 Section 16(7)(t)**  
**Sponsoring Witnesses: Kent W. Blake and David S. Sinclair**

**Description of Filing Requirement:**

*A list of all commercially available or in-house developed computer software, programs, and models used in the development of the schedules and work papers associated with the filing of the utility's application. This list shall include each software, program, or model; what the software, program, or model was used for; identify the supplier of each software, program, or model; a brief description of the software, program, or model; the specifications for the computer hardware and the operating system required to run the program.*

**Response:**

See attached.

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<b>Supplier</b>	Microsoft	Microsoft	Microsoft	Microsoft	Adobe Acrobat	Oracle Ebusiness Suite	SAS	Gannett Fleming, Inc.
<b>Software / Program / Model</b>	Word 2007 Word 2010	Excel 2007 Excel 2010	PowerPoint 2007 PowerPoint 2010	Access 2010	Acrobat Pro Version 9.4.4 Adobe Reader X 10.1.2 Adobe Acrobat XI	12.1.3	9.3 Enterprise Guide 5.1	Proprietary Model prepared by Gannett Fleming, Inc.
<b>Description and Use in Application</b>	Microsoft Word was used to prepare testimony and other miscellaneous schedules. Microsoft Word is an electronic word processing application.	Microsoft Excel was used for data analysis in the development of the load (electric and gas forecast) and generation forecasts and to prepare various attachments used in testimony as well as other miscellaneous schedules. Microsoft Excel is an electronic spreadsheet and graphing program.	Microsoft Power Point is a presentation program used in various attachments used in testimony and filing requirements as part of presentations provided to officers.	Microsoft Access was used to store the results of the load (electric and gas forecast) and generation forecasts as well as process data in the development of the load and generation forecasts.	Preserve and secure the layout of documents created in other applications	Oracle Ebusiness Suite is used as an enterprise financial application including general ledger, accounts payable and procurement. It houses and processes financial information which feeds PowerPlant and UI Planner.	SAS was used to specify econometric models for the load forecast (electric and gas forecast) and process data in the development of the load and generation forecasts.	Prepared the depreciation study for Cane Run 7.
<b>Hardware Specifications</b>	Intel 2 GHz processor or greater	Intel 2 GHz processor or greater	Intel 2 GHz processor or greater	Intel 2 GHz processor or greater	Intel 2 GHz processor or greater	Intel 2 GHz processor or greater  24x Intel(R) Xeon(R) CPU X5690 @ 3.47GHz CPU's for the database server  8x Intel(R) Xeon(R) CPU X5690 @ 3.47GHz CPU's on each of two application servers.	Intel 2 GHz processor or greater	Personal or multimedia computer with 4 Gig RAM
<b>Operating System Specifications</b>	Windows XP or Windows 7	Windows XP or Windows 7	Windows XP or Windows 7	Windows XP or Windows 7	Windows XP or Windows 7	Linux version 2.6.32-358.2.1.el6.x86_64 Red Hat Enterprise Linux Server release 6.3	Windows XP or Windows 7	Microsoft Office XP Pro, Windows 7

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<b>Supplier</b>	Itron	Itron	Palisade	PROSYM	PowerPlant	UI Planner	PeopleSoft	IT .Net Mobile Team (Internally developed by LG&E and KU personnel)
<b>Software / Program / Model</b>	MV90	MetrixND 4.4	@Risk 5.5	5.2.2.1	PowerPlant Version 10.3.3.0	UI Planner 5.07	PeopleSoft version 9.1/PeopleTools version 8.52.05	Commodity Trading System (CTS 3.0)  Front end is web based, written using HTML5 and Javascript. Business logic runs on web servers and is written using Microsoft C# (.Net 4.0). Database procedures are in PL/SQL (11.2.0.3.0).
<b>Description and Use in Application</b>	MV90 was used to collect and process meter data used in the preparation of the load forecast.	MetrixND was used for the preparation of End-Use models in the load forecast.	@Risk is an add-on product for statistical modeling in Microsoft Excel that was used in the preparation of the load forecast.	PROSYM was used to develop the generation forecast.	PowerPlant is used to maintain records of fixed assets including book and tax depreciation and associated deferred taxes. PowerPlant is also used for budgeting both capital expenditure and operations and maintenance expense.	UI Planner was used to create the budget data and forecast data used in the development of the base and forecast test year.	Maintains Human Resource information and calculates employee payroll.	Custom application for entering, tracking, and valuing commodity trading transactions.
<b>Hardware Specifications</b>	Intel 2 GHz processor or greater	Pentium or higher processor  100 MB hard disk space  512 MB of memory	Pentium or higher processor  Excel 97 or higher  16MB RAM free	Intel 2 GHz processor or greater	i7 2 GHz processor or greater with 16 GB of Memory	Intel 2 GHz processor or greater	4 Intel Xeon CPU's with 8GB of RAM on the application server and  2 Intel Xeon CPU's with 6GB of RAM on the webserver.	Client workstation must use Chrome browser (version 34 or higher) and have at least 2GB internal memory.  Servers are running Microsoft Windows Server 2012 R2 on 4-way Intel Xeon CPU's with a minimum of 8GB of RAM.
<b>Operating System Specifications</b>	Windows 2000/XP	Windows 2000/XP	Windows 95 or higher	Windows XP or Windows 7	Windows Server 2008 R2	Windows XP or Windows 7 Java Jdk6.0.24	Windows Server 2008 R2	Client requires Windows XP, Windows 7 or Windows 8.  Application servers require Windows Server 2012.  Oracle servers are running Red Hat Linux (7.0)

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**Filing Requirement**  
**807 KAR 5:001 Section 16(7)(u)**  
**Sponsoring Witness: Valerie L. Scott**  
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**Description of Filing Requirement:**

*If the utility had amounts charged or allocated to it by an affiliate or a general or home office or paid monies to an affiliate or a general or home office during the base period or during the previous three (3) calendar years, the utility shall file:*

- 1. A detailed description of the method and amounts allocated or charged to the utility by the affiliate or general or home office for each allocation or payment;*
- 2. The method and amounts allocated during the base period and the method and estimated amounts to be allocated during the forecasted test period;*
- 3. An explanation of how the allocator for both the base period and the forecasted test period were determined; and*
- 4. All facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated, or paid during the base period is reasonable.*

**Response:**

- 1) The method of allocation and description of amounts allocated for costs from LG&E and KU Services Company are set forth in the attached Cost Allocation Manual. The Cost Allocation Manual is periodically filed with the Commission. The most current version is attached to this response. PPL charges, including both direct costs and certain insurance costs for which a cost-based allocator is used, are paid by LG&E and KU Services Company. These costs are either directly attributed or allocated to the utility in accordance with the Cost Allocation Manual. Generation costs and power purchases are allocated between LG&E and KU using the after-the-fact billing process described in the Power Supply System Agreement, which is also attached to this response;
- 2) See attached. Until August 2013, costs charged by LG&E and KU Services Company were manually allocated at the source in accordance with the Cost Allocation Manual. An August 2013 upgrade to the Oracle software automated allocations of these costs and tracking by allocation methods, as reflected in the attachment;
- 3) The allocator for the test period was determined using the methodology set forth in the Cost Allocation Manual and Power Supply System Agreement; and
- 4) The amounts charged, allocated or paid during the test period were reasonable for the following reasons:

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- (i) the allocations are based on objective criteria and appropriately reflect cost-causation relationships;
- (ii) the allocations are made utilizing the methodology set forth in the Cost Allocation Manual or the Power Supply System Agreement; and
- (iii) the allocations are reviewed annually to assure that they have been made in accordance with allowed allocation methodologies and reflect appropriate cost-causation relationships.



# **LG&E and KU Services Company**

## **Cost Allocation Manual**

CAM	Cost Allocation Manual
CCS	Customer Care System
FERC	Federal Energy Regulatory Commission
HR	Human Resources
IT	Information Technology
KPSC	Kentucky Public Service Commission
KU	Kentucky Utilities Company
LEM	LG&E Energy Marketing Inc.
LG&E	Louisville Gas and Electric Company
LKC	LG&E and KU Capital LLC
LKE	LG&E and KU Energy LLC
LKE Foundation	LG&E and KU Foundation
LKS	LG&E and KU Services Company
PPL	PPL Corporation
PUHCA 2005	The Public Utility Holding Company Act of 2005
SEC	U.S. Securities and Exchange Commission
VSCC	Virginia State Corporation Commission

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## **I. INTRODUCTION**

PUHCA 2005 states that centralized service companies must maintain and make available to the FERC their books, accounts and other records in the specific manner and preserve them for the required periods as the FERC prescribes in Title 18 Code of Federal Regulations Part 368 of the FERC Uniform System of Accounts. These records must be in sufficient detail to permit examination, audit, and verification, as necessary and appropriate for the protection of utility customers with respect to jurisdictional rates. The purpose of this CAM is to document the methods, policies and procedures that LKS will follow in performing certain services for affiliate companies. In developing this CAM the overriding goal was to protect investors and consumers by ensuring the methods, policies and procedures contained in this CAM were PUHCA 2005 compliant so that LKS costs are fully segregated, and fairly and equitably allocated among the affiliate companies. LKS was authorized to conduct business as a service company for LKE and its various subsidiaries and affiliates by order of the SEC on December 6, 2000, and commenced operations January 1, 2001. LKE is a Kentucky limited liability company and the parent of KU and LG&E. KU and LG&E are subject to the jurisdiction of and oversight by the KPSC. In addition, KU is subject to the jurisdiction of and oversight by the VSCC and the Tennessee Regulatory Authority. Under Kentucky regulatory law, KU and LG&E are required to have a cost allocation manual on file with the KPSC. KU is required to have a services agreement for any affiliate transaction approved by the VSCC prior to the transaction.

Periodic changes to the CAM may be necessary due to future management decisions, changes in the law, interpretations by state or federal regulatory bodies, changes in structure or activities of affiliates, or other internal procedures.

## **II. CORPORATE ORGANIZATION**

### **OVERVIEW**

LKE is an indirect wholly-owned subsidiary of PPL, headquartered in Allentown, Pennsylvania. LKE has five direct subsidiaries: LG&E, KU, LKC, LEM and LKS. LKE has an affiliate relationship with LKE Foundation due to overseeing all operations of the foundation.

LKE and its utility subsidiaries are engaged principally in the generation, transmission, distribution and sale of electricity. LG&E is also engaged in the storage, distribution, and sale of natural gas. LKE and its subsidiaries are subject to the regulatory provisions of PUHCA 2005. LG&E and KU are subject to regulation by the FERC and the KPSC. KU is also subject to regulation by state utility commissions in Virginia and Tennessee.

### **UTILITY OPERATIONS**

LG&E, incorporated in Kentucky in 1913, is a regulated public utility engaged in the generation, transmission, distribution and sale of electric energy and the storage, distribution and sale of

natural gas. LG&E is a wholly-owned subsidiary of LKE. LG&E supplies electricity and natural gas to customers in Louisville and adjacent areas in Kentucky.

KU, incorporated in Kentucky in 1912 and in Virginia in 1991, is a regulated public utility engaged in the generation, transmission, distribution and sale of electric energy in Kentucky, Virginia and Tennessee. KU is a wholly-owned subsidiary of LKE.

### **SERVICE COMPANY**

LKS, a Kentucky corporation, is a centralized service company registered under PUHCA 2005 and is authorized to conduct business as a service company for LKE and its various subsidiaries and affiliates by order of the SEC dated December 6, 2000, and commencing operation January 1, 2001. LKS is the service company for affiliated entities, including LKE, LG&E, KU, LKC and LEM and provides a variety of administrative, management, engineering, construction, environmental and support services. LKS provides its services at cost, as permitted under PUHCA 2005.

Development of the LKS organization was predicated on the fact that if the employee performed activities benefiting more than one affiliate, that employee would become a part of the LKS organization. In many respects, employees working in typical finance, administrative and general, management and other support departments are fully subject to LKS organizational placement.

Many operational employees dedicated to providing a service to just one affiliate, by definition, are not subject to LKS placement. However management and support staff overseeing the business activities of more than one of these operational groups are subject to LKS placement.

On September 30, 2010, LKS changed its legal name to LG&E and KU Services Company from E.ON U.S. Services Inc.

### **OTHER BUSINESS OPERATIONS**

LKE Foundation, a charitable foundation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, makes charitable contributions to qualified entities.

LKC is a holding company for other LKE non-utility businesses which are generally inactive from an operational standpoint, but have certain remaining support or contingent business obligations.

LEM is an inactive non-utility company.

LKS transacts business for LKE Foundation, LKC, LEM and PPL and its affiliates on behalf of LKE.

### III. TRANSACTIONS WITH AFFILIATES

#### OVERVIEW

LKE formed LKS, as a service company to provide services for affiliated companies. LKS and affiliated companies (or their parent entities) may enter into service agreements, which may establish the general terms and conditions for providing those services, including those mentioned in Section IV of the CAM.

At formation, certain LG&E, KU and LKE employees became employees of LKS and such employees continued to provide services to the regulated and non-regulated entities.

Regulated affiliates receive services at cost, pursuant to the service agreements. Non-regulated affiliates generally receive services at cost; however, certain services may permit pricing at fair-market value. The provisions included in contracts or service agreements govern transactions between LKS and the regulated and non-regulated affiliates.

KU and LG&E are required by the KPSC and the VSCC to use the “stand alone” method for allocating their respective tax liabilities (or tax benefits) so that such tax liabilities (or tax benefits) will not exceed the tax liabilities (or tax benefits) each would incur if it filed its tax returns separately from the consolidated returns filed by PPL Corporation. KU and LG&E have filed a separate PPL Corporation and Subsidiaries tax allocation agreement with the KPSC and the VSCC. The allocation of the respective tax liabilities (or tax benefits) of KU and LG&E therefore are not within the scope of this CAM.

#### Definitions of Cost

***Tariff Rate*** – The price charged to customers under applicable tariffs on file with federal or state regulatory commissions.

***Fair Market Value*** – The price held out by a providing entity to the general public in the normal course of business (i.e. the price at which a reasonable buyer and a reasonable seller are willing to transact in the normal course of business).

***Cost*** – The charge used for transactions with affiliates for which no tariff rate or fair market value is applicable. LKS follows the definition of cost defined in PUHCA 2005.

### IV. DESCRIPTION OF SERVICES

The following table provides service descriptions along with the frequency of services provided and the primary affiliate receiving the services. See below for definitions of frequency and primary affiliates. The table also contains the cost assignment methods used to allocate indirectly attributable costs for these services, when necessary. Note that a departmental charge ratio may also be used for any service with indirectly attributable costs, but only if the use of the cost assignment method for the service would not result in the fair assignment of costs.

Detailed descriptions of cost assignment methods are provided in Section V. Also see section V for definitions of directly assignable, directly attributable and indirectly attributable. The cost assignment methods in the table below should be used only when costs of a good or service cannot be directly assignable or directly attributable.

**Definitions of Frequency**

*Ongoing* – Provided on a prearranged, continuous basis (i.e., daily)

*Frequent* – Provided as requested on a regular basis (i.e., several times per month)

*Infrequent* – Provided as requested on an irregular basis (i.e., several times per year)

**Definitions of Primary Affiliates**

All charges by LKS to affiliated entities follow the principle of fully distributed cost. Primary affiliates receiving the service are designated below as:

R – Regulated (LG&E and KU)

NR – Non-regulated (LKC, LEM and LKE Foundation)

A – All

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
<b>Customer and Customer-Related Services</b>				
Customer Service	Providing call center and customer communication services for both electric and gas customers.	Number of Customers Ratio	Ongoing	R
Sales and Marketing	Providing programs for establishing strategies, oversight for marketing, sales and branding of utility and related services, and conducting marketing and sales programs for economic development and demand side management.	Number of Customers Ratio	Frequent	R
Economic Development and Major Accounts	Maintaining community development, partnerships with state, regional, and local economic development allies, and customized products and services.	Number of Customers Ratio	Frequent	R
Meter Reading Services	Providing meter reading and meter data services, including maintaining inventory, quality and environmental issues, policy and standards, technical support, and logistics.	Number of Meters Ratio	Ongoing	R
Cash Remittance	Providing remittance processing, customer payments, and collection services.	Revenue Ratio	Ongoing	R
Billing Integrity	Administering and providing customer billings and credit reviews.	Number of Customers Ratio; Number of Meters Ratio	Ongoing	R



<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
Energy Efficiency	Providing energy efficiency programs to residential and commercial customers to encourage implementation of energy saving measures.	Number of Customers Ratio	Ongoing	R
Smart Grid Strategy	Providing leadership and direction for smart meter and smart grid strategy development, investment and decision analysis to support value-added infrastructure deployments.	Number of Customers Ratio	Ongoing	R
Field Services	Completing customer requested service orders generated through Residential Service Center, Business Service Center, KU Business Offices, Billing Integrity and Meter Assets. Supporting Meter Shop activities and Public Safety Response Team needs.	Number of Meters Ratio	Ongoing	R
CCS Retail Business Readiness	Providing end user support services, development and capture of business metrics and development, and delivery of training for the Company's CCS.	Number of Customers Ratio	Ongoing	R
<b>Power Production and Generation Services</b>				
Project Engineering	Coordinating and managing all major generation construction.	Generation Ratio	Infrequent	R
System Laboratory	Providing system laboratory services to the generating stations.	Total Utility Plant Assets Ratio	Ongoing	R

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
Generation	Providing centralized, fleet-wide technical expertise for generation asset management, technical guidance for various functional initiatives and coordination of operational research and development.	Total Utility Plant Assets Ratio	Ongoing	R
Generation Services and Safety	Providing management services and oversight to Energy Services, including Power Generation, Safety, and Technical Training.	Total Utility Plant Assets Ratio; Total Utility Electric Plant Assets Ratio	Ongoing	R
Fuel Procurement	Procuring coal, natural gas, oil and other bulk materials for generation facilities and ensuring compliance with price and quality provisions of fuel contracts.	Contract Ratio; Generation Ratio	Ongoing	R
Project Development	Providing project development services to identify and develop potential future sources of energy and capacity to meet the Company's power supply needs.	Total Utility Plant Assets Ratio	Ongoing	R
<b>Transmission Operations &amp; Services</b>				
Strategy, Reliability and Tariffs	Providing transmission system reliability planning and identifying current and future upgrades that are needed to maintain reliability. Providing facility ratings, drawings and reliability metrics. Coordinating and managing transmission tariffs and agreements with	Transmission Ratio	Ongoing	R

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
	outside parties for use of the transmission system.			
Operations and Construction	Coordinating and managing all maintenance and capital upgrades to transmission substations. Coordinating and managing all maintenance and capital upgrades to the transmission lines. Providing transmission system control center services. Managing and maintaining the Energy Management System. Coordinating and managing the balance between scheduled transmission usage and actual transmission usage by other companies.	Transmission Ratio; Total Assets Ratio; Total Utility Plant Assets Ratio;	Ongoing	R
Reliability and Compliance	Ensuring that the Transmission Department is complying with all applicable regulatory standards.	Transmission Ratio	Ongoing	R
<b>Energy Supply and Analysis Services</b>				
Energy Marketing	Providing market services to take advantage of the highest excess generation prices in the open market.	Generation Ratio	Ongoing	R
Market Forecasting	Providing management services for financial forecasts of the utility market.	Generation Ratio	Frequent	R

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
Load Forecasting	Providing short- and long-term load forecasting services.	Generation Ratio	Frequent	R
Generation Planning and Analysis	Providing short- and long-term generation planning services	Generation Ratio	Ongoing	R
<b>Distribution Operations Services</b>				
Network Trouble and Dispatch	Providing dispatch services, reporting outage situations and coordinating restoration.	Number of Customers Ratio	Ongoing	R
Electric Engineering	Providing development engineering and construction standards, distribution system planning and analysis, substation construction project management and telecommunications systems design and analyses.	Total Assets Ratio	Ongoing	R
Distribution Asset Management	Leading management and investment decisions regarding distribution assets, including resource allocation, developing uniform standards and procedures, determining performance targets and managing assets information and data.	Number of Customers Ratio; Total Assets Ratio	Ongoing	R
Forestry	Providing vegetation and tree management.	Total Assets Ratio	Frequent	R
Distribution IT	Providing services associated with existing end user tools and related productivity software.	Number of Employees Ratio;	Frequent	R

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
		Total Assets Ratio		
Substation Construction and Maintenance	Providing engineering and design services for substation construction, maintenance and operations areas.	Total Utility Plant Assets Ratio	Frequent	R
<b>Financial Planning and Budgeting Services</b>				
Budgeting	Providing services related to managing, coordinating and reporting for the budgeting and forecasting process.	Revenue, Total Assets and Number of Employees Ratio; Transmission Ratio; Generation Ratio; Number of Customers Ratio	Frequent	A
Financial Planning	Providing financial planning and forecasting, investment analysis and investment planning reporting.	Revenue, Total Assets and Number of Employees Ratio	Frequent	A
<b>Controller Organization Services</b>				
Accounting and Reporting	Providing accounting and reporting in conformity with U.S. Generally Accepted Accounting Principles (GAAP) and the FERC Uniform System of Accounts (USofA), accounting research and interpretation and	Revenue, Total Assets and Number of Employees Ratio	Ongoing	A

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
	promulgation of accounting and internal control procedures, performing U.S. GAAP general ledger account and project analyses, reconciliations and consolidation, internal and external financial reports, and business and financial system support and consultation.			
Property Accounting	Maintaining, analyzing and reporting related to property records.	Total Utility Plant Assets Ratio	Ongoing	A
Revenue Accounting	Managing and analyzing internal and external revenue reporting.	Revenue Ratio	Ongoing	R
<b>Corporate Tax and Payroll Organization Services</b>				
Payroll	Providing payroll services including the managing of payroll systems.	Number of Employees Ratio	Ongoing	A
Tax Accounting, Compliance and Reporting	Preparing consolidated and subsidiary federal, state and local income tax returns; current and deferred tax accounting; utility gross receipts tax; sales/use tax; property tax; LKE Foundation returns; and supporting roles for project development and tax legislation.	Revenue, Total Assets and Number of Employees Ratio	Ongoing	A

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
<b>Audit Services</b>				
Audit Services	Providing independent and objective assurance along with consulting services and internal controls system review.	Revenue, Total Assets and Number of Employees Ratio	Ongoing	A
<b>Sarbanes-Oxley Compliance Services</b>				
Sarbanes-Oxley Compliance	Providing coordination, implementation and maintenance of the Company's program for compliance with the Sarbanes-Oxley Act of 2002.	Revenue, Total Assets and Number of Employees Ratio	Ongoing	A
<b>Treasury Services</b>				
Treasury and Corporate Finance	Providing management and monitoring of cash flows including review and acquisition of business entity cash requirements and procurement of short-term financing and credit lines. Providing overall finance options including evaluating new financing vehicles and instruments, analyzing existing financing positions and raising long-term funds for all entities.	Revenue, Total Assets and Number of Employees Ratio	Ongoing	A
Risk Management	Managing outside providers of risk services comprised of providing insurance and assisting affiliated entities in managing property and liability risks including claims, security, environmental, safety and consulting services.	Total Utility Plant Assets Ratio	Ongoing	A

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
Credit Administration	Providing management of credit risk for wholesale energy sales and major vendors.	Generation Ratio	Ongoing	A
Energy Marketing Trading Controls	Performing reporting on the trading portfolios. Performing validation of significant transactions, valuation algorithms, ensuring trading system security and testing trading system enhancements.	Generation Ratio	Ongoing	A
<b>Supply Chain and Logistics Services</b>				
Supply Chain	Maintaining and analyzing the supplier base and performing supplier selection activities including contract negotiations and ongoing compliance. Providing order management, materials handling and logistics and inventory management services. Providing order management and general field support services for system maintenance, developing and monitoring of key performance metrics, supplying day to day variance and reconciliation reporting services and performing supplier certification services. Identifying qualified minority and women owned businesses that are able to participate in competitive bidding opportunities, perform on-going work and ultimately become key suppliers to LKE and subsidiaries.	Non-Fuel Material and Services Expenditures Ratio	Ongoing	A



<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
Accounts Payable	Processing payments for purchase orders, check requests, employees' expense reimbursements, etc., and providing ad-hoc research and analysis.	Number of Transactions Ratio; Non-Fuel Material and Services Expenditures Ratio	Ongoing	A
<b>IT Services</b>				
IT Security and Compliance	Providing services associated with non-project management, security and administrative support. This function includes developing and administering security policies and procedures. Providing services associated with compliance activities and security related administration support. This function includes development, implementation and on-going compliance activities for the NERC Critical Infrastructure Protection (CIP) Program.	Number of Employees Ratio	Ongoing	A
IT Applications and Customer Services	Providing services associated with each of the existing applications that IT provides to the business (Oracle Applications, PeopleSoft, etc). These services include costs incurred related to application license fees and application support costs. Providing services associated with existing end user tools and related productivity software; Providing end user support services, development and capture of business metrics and development, and delivery of training for the	Number of Employees Ratio  Number of Customers Ratio	Ongoing	A

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
IT Infrastructure and Operations	<p>Company's CCS.</p> <p>Providing services related to the corporate-wide shared computing infrastructure, including servers, storage and data center operations. Providing services related to all corporate-wide network capabilities including wide area transport networks, local area networks, wireless networks, telephone systems, telecommunications for SCADA and two-way radio systems. Providing services related to a number of enterprise applications including e-mail, SharePoint, instant messaging and others.</p>	Number of Employees Ratio	Ongoing	A
IT Business Services	Providing services including Business Relationship Management, IT Project Management, IT Requirements, IT Testing and IT Service Management.	Number of Employees Ratio	Ongoing	A
<b>Compliance, Legal, and Environmental Affairs Services</b>				
Legal	Providing various legal services for all affiliated entities including in-house counsel and staff assistance in the areas of, among others, corporate and securities law, employment law, energy, public utility and regulatory law, contract law, litigation, environmental law and intellectual property law, evaluating legal claims and managing legal fees for outside counsel.	Revenue, Total Assets and Number of Employees Ratio	Ongoing	A

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
Compliance	Providing various compliance services for all affiliated entities including compliance assessment and risk management, code of conduct, anti-fraud, ethics, helpline management and Critical Infrastructure Protection (CIP) Compliance.	Number of Employees Ratio; Total Utility Plant Assets Ratio	Ongoing	A
Environmental Affairs	Providing management services related to performing analyses, monitoring and advocacy of regulatory and legislative environmental matters including securing of permits and approvals, providing environmental technical expertise, environmental compliance and representing the Company in industry groups and before regulatory agencies dealing with environmental issues.	Electric Peak Load Ratio	Frequent	R
<b>Regulatory Affairs and Government Affairs Management Services</b>				
Regulatory Affairs	Providing management services for compliance with all laws, regulations and other policy requirements, including regulatory filings, expert testimony, tariff administration and compliance, pricing support, and development and monitoring of positions regarding ongoing regulatory matters.	Revenue Ratio	Ongoing	R
Government Affairs Management	Maintaining relationships with government policy makers and conducting lobbying activities.	Revenue Ratio	Frequent	A

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
<b>Corporate Communications and Public Affairs Management Services</b>				
Internal Communications	Providing employee and customer-directed communications including company intranet/internet, employee newsletters, announcements, speeches, graphic design, presentations and customer newsletters and bill inserts.	Number of Employees Ratio	Frequent	A
External and Brand Communications	Providing all administrative and management support for external communication services, brand image management and corporate events.	Number of Customers Ratio; Revenue, Total Assets and Number of Employees ratio;	Frequent	A
Public Affairs Management	Providing community relations functions, communicating public information to local organizations and providing oversight for communications to employees.	Revenue, Total Assets and Number of Employees Ratio	Frequent	A
<b>Operating Services</b>				
Facilities and Buildings	Providing building and grounds maintenance including coordination of office furniture and equipment purchases/leases, space utilization and layout, and building code and fire protection services.	Number of Customers Ratio; Number of Employees Ratio	Ongoing	A
Security	Providing security personnel, security and monitoring	Number of	Ongoing	A

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
	devices for all affiliated entities.	Employees Ratio		
Production Mail	Providing production mail services for customer bills and other large customer mailings.	Number of Customers Ratio	Ongoing	R
Document	Providing document printing, reproduction services including mail delivery, scanning, off-site storage and document service desk support.	Number of Employees Ratio	Ongoing	A
Process Management and Performance	Provide business process improvements, operational performance measures, benchmarking studies, and rate case analysis for all of Customer Service.	Number of Customers Ratio	Ongoing	R
Right-of-Way	Obtaining and retaining easements or fee simple property for placement and operation of company and affiliate equipment as well as managing real estate assets and maintaining real estate records.	Number of Customers Ratio	Ongoing	R

**Transportation Services**

Transportation	Providing and operating transportation fleet for all affiliated companies including developing fleet policy,	Number of	Ongoing	A
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<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
<b>HR Services</b>	administering regulatory compliance programs, managing repair and maintenance of vehicles and procuring vehicles	Employees Ratio		
HR Compensation	Providing services relating to the establishment and oversight of compensation policies for employees.	Number of Employees Ratio	Frequent	A
HR Benefits	Providing services relating to the establishment and oversight of benefits plans for employees, retirees and survivors. This also includes vendor management, compliance with various laws and regulations, administrative vendor billings and maintenance of all personnel records.	Number of Employees Ratio	Frequent	A
Other HR Services	Providing initiatives and programs designed to support the company's diversity strategy, with an emphasis on creating, designing and implementing the strategies and programs to achieve the company's diversity vision. This includes fostering and managing the internal and external relationships necessary to driving initiatives within the company and wider community customer base. Providing initiatives and programs designed to support personal and professional growth, with an emphasis on employee and leadership training,	Number of Employees Ratio	Frequent	A

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
	individual and career development, performance management, coaching, mentoring, succession planning and employee engagement Providing communication and oversight for union matters, negotiation of union contracts and union dispute resolution services.			
Health and Safety	Providing services relating to the establishment and oversight of health and safety policies for employees. Providing training services on technical and safety matters primarily for the Energy Delivery and Energy Services businesses.	Number of Employees Ratio	Frequent	A

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
<b>Executive Management Services</b>				
Executive Management	Providing executive leadership to the corporation, the cost of which is comprised of the compensation and benefits of the corporate officers and executive assistants.	Generation Ratio; Number of Customers Ratio; Number of Employees Ratio; Revenue Ratio; Revenue, Total Assets and Number of Employees Ratio; Total Assets Ratio; Total Utility Plant Assets Ratio; Transmission Ratio	Ongoing	A



## V. COST ASSIGNMENT METHODS

### OVERVIEW

The costs of services provided by LKS will be directly assigned, distributed or allocated by activity, project, program, work order or other appropriate basis. The primary basis for charges to affiliates is the direct charge method (see section VI for time reporting procedures). The methodologies listed below pertain to all other costs which are not directly assigned but which make up the fully distributed cost of providing the service.

***Directly Assignable*** – Expenses incurred for activities and services exclusively for the benefit of one affiliate. In many respects, these types of expenses relate to non-LKS employees that perform dedicated services to one affiliate, although LKS employees also directly report where feasible.

***Directly Attributable*** – Expenses incurred for activities and services that benefit more than one affiliate and which can be apportioned using direct measures of costs causation.

***Indirectly Attributable*** – Expenses incurred for activities and services that benefit more than one affiliate and which can be apportioned using general measures of cost causation.

***Unattributable*** – Expenses or portions thereof incurred for activities and services that have been determined as not appropriate for apportionment. The unattributable portions of these costs relate primarily to activities such as corporate diversification, political or philanthropic endeavors and, as such, may be charged, in whole or in part, to LKC.

### ASSIGNMENT METHODS

LKS will allocate the costs of service among the affiliated companies using one of several methods that most accurately distributes the costs. The method of cost allocation varies based on the department rendering the service. Any of the methods may be adjusted for any known and reasonably quantifiable events, or at such time as may be required due to significant changes in the business, but are generally determined annually. The assignment methods used by LKS are as follows:

**Contract Ratio** – Based on the sum of the physical amount (i.e. tons of coal, mmbtu of natural gas) of the contract for coal and natural gas fuel burned for the immediately preceding twelve consecutive calendar months, the numerator of which is for an operating company and the denominator of which is for all operating companies. This ratio is calculated on an annual basis. Any changes in the ratio will be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in the ratio from that used in the prior year.

**Departmental Charge Ratio** – A specific LKS department ratio based upon various factors. The departmental charge ratio typically applies to indirectly attributable costs such as departmental administrative, support, and/or material and supply costs that benefit more than one affiliate and that require allocation using general measures of cost causation. Methods for assignment are department-specific depending on the type of service being performed and are documented and monitored by the Budget Coordinators for each department. The numerator and denominator vary by department. The ratio is based upon various factors such as labor hours, labor dollars, departmental or entity headcount, capital expenditures, operations and maintenance costs, retail energy sales, charitable contributions, generating plant sites, average allocation of direct reports, net book value of utility plant, total line of business assets, electric capital expenditures, substation assets and transformer assets. These ratios are calculated on an annual basis. Any changes in these ratios will be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in any of these ratios from that used in the prior year.

**Electric Peak Load Ratio** – Based on the sum of the monthly electric maximum system demands for the immediately preceding twelve consecutive calendar months, the numerator of which is for an operating company and the denominator of which is for all operating companies. This ratio is calculated on an annual basis. Any changes in the ratio will be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in the ratio from that used in the prior year.

**Generation Ratio** – Based on the annual forecast of megawatt hours, the numerator of which is for an operating company and the denominator of which is for all operating companies. This ratio is calculated on an annual basis. Any changes in the ratio will be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in the ratio from that used in the prior year.

**Non-Fuel Material and Services Expenditures** – Based on non-fuel material and services expenditures, net of reimbursements, for the immediately preceding twelve consecutive calendar months. The numerator is equal to such expenditures for a specific entity and/or line-of-business as appropriate and the denominator is equal to such expenditures for all applicable entities. This ratio is calculated on an annual basis. Any changes in the ratio will be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in the ratio from that used in the prior year.

**Number of Customers Ratio** – Based on the number of retail electric and/or gas customers. This ratio will be determined based on the actual number of customers at the end of the previous calendar year. In some cases, the ratio may be calculated based on the type of customer class being served (i.e. Residential, Commercial or Industrial). The numerator is the total number of each Company's retail customers. The denominator is the total number of retail customers for both LG&E and KU. This ratio is calculated on an annual basis. Any changes in the ratio will

be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in the ratio from that used in the prior year.

**Number of Employees Ratio** – Based on the number of employees benefiting from the performance of a service. This ratio will be determined based on actual counts of applicable employees at the end of the previous calendar year. A two-step assignment methodology is utilized to properly allocate LKS employee costs to the proper legal entity. The numerator for the first step of this ratio is the total number of employees for each specific company, and the denominator is the total number of employees for all companies in which an allocator is assigned (i.e. LG&E, KU and LKS). For the second step, the ratio of LKS to total employees will then be allocated to the other companies (LG&E, KU and LKC) based on each company’s ratio of labor dollars to total labor dollars. LKC has no employees, but non-utility related labor is charged to it. In some cases, the ratio may be calculated based on the number of employees at a specific location for the first step with the ratio of LKS to total employees being allocated based on labor hours of the employees at the specific location. This ratio is calculated on an annual basis. Any changes in the ratio will be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in the ratio from that used in the prior year.

**Number of Meters Ratio** – Based on the number or types of meters being utilized by customer classes within the system for the immediately preceding twelve consecutive calendar months. The numerator is equal to the number of meters for each utility and the denominator is equal to the total meters for KU and LG&E. This ratio is calculated on an annual basis. Any changes in the ratio will be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in the ratio from that used in the prior year.

**Number of Transactions Ratio** – Based on the number of transactions occurring in the immediately preceding twelve consecutive calendar months, the numerator of which is for an operating company and the denominator of which is for all operating companies. The Controller’s organization is responsible for maintaining and monitoring specific product/service methodology documentation for actual transactions related to LKS billings. This ratio is calculated on an annual basis. Any changes in the ratio will be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in the ratio from that used in the prior year.

**Revenue Ratio** – Based on the sum of the revenue for the immediately preceding twelve consecutive calendar months, the numerator of which is for an operating company and the denominator of which is for all operating companies. This ratio is calculated on an annual basis. Any changes in the ratio will be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in the ratio from that used in the prior year.

**Revenue, Total Assets and Number of Employees Ratio** – Based on an average of the revenue, total assets and number of employees ratios. The numerator is the sum of Revenue Ratio, Total Assets Ratio and Number of Employees Ratio for the specific company. The denominator is three – the number of ratios being averaged. This ratio is calculated on an annual basis. Any changes in the ratio will be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in the ratio from that used in the prior year.

**Total Assets Ratio** – Based on the total assets at year end for the preceding year. In the event of joint ownership of a specific asset, asset ownership percentages are utilized to assign costs. The numerator is the total assets for each specific company at the end of the preceding year. The denominator is the sum of total assets for each company in which an allocator is assigned (LG&E, KU and LKC). This ratio is calculated on an annual basis. Any changes in the ratio will be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in the ratio from that used in the prior year.

**Total Utility Plant Assets Ratio** – Based on the total utility plant assets at year end for the preceding year, the numerator of which is for an operating company and the denominator of which is for all operating companies. In the event of joint ownership of a specific asset, ownership percentages are utilized to assign costs. This ratio is calculated on an annual basis. Any changes in the ratio will be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in the ratio from that used in the prior year.

**Transmission Ratio** –The Transmission Coordination Agreement (TCA) provides “the contractual basis for the coordinated planning, operation, and maintenance of the combined” LG&E and KU transmission system. Pursuant to the terms of the TCA, LG&E/KU “operate their transmission systems as a single control area.” The TCA establishes cost and revenue allocations between LG&E and KU. The Transmission Ratio is based upon Schedule A (Allocation of Operating Expenses of the Transmission System Operator) of the TCA. Transmission System Operator Company allocation percentages are calculated during June of each year to be effective July 1st of each year using the previous year's summation of the Transmission Peak Demands as found in FERC Form 1 for Kentucky Utilities Company (KU) and Louisville Gas & Electric Company (LG&E) page 400 line 17(b).

**Transportation Resource Management System Chargeback Ratio** – Based on the costs associated with providing and operating transportation fleet for all affiliated companies including developing fleet policy, administering regulatory compliance programs, managing repair and maintenance of vehicles and procuring vehicles. Such rates are applied based on the specific equipment employment and the measured usage of services by the various company entities. This ratio is calculated monthly based on the actual transportation charges from the previous month. The numerator is the department labor charged to a specific company. The denominator

is the total labor costs for the specific department. The ratio is then multiplied by the total transportation costs to determine the amount charged to each company.

**Ownership Percentages** – Based on the contractual ownership percentages of jointly-owned generating units, information technology, facilities and other capital projects. This ratio is updated as a result of a new jointly-owned capital projects and is based on the benefit to the respective company. The numerator is the specific company’s forecasted usage. The denominator is the total forecasted usage of all respective companies.

## **VI. TIME DISTRIBUTION, BILLING AND ASSET TRANSFER POLICIES**

### **OVERVIEW**

LKS utilizes Oracle or other financial systems in which project/task combinations are set up to equate to services. In some cases, departments have set up many projects/tasks that map to services. In many cases, there is a one to one relationship between the project/task and the service. The Oracle system also automatically captures the home company (providing the service) and the charge company (receiving the service). Regardless of the method of reporting, charges related to specific services reside on the company receiving the service and therefore can be identified for billing purposes as well as for preparation of LKS financial statements. This ensures that:

1. Separation of costs between regulated and non-regulated affiliates will be maintained
2. Intercompany transactions and related billings are structured so that non-regulated activities are not subsidized by regulated affiliates
3. Adequate audit trails exist on the books and records

### **BILLING POLICIES**

Billings for transactions between LKS and affiliates are issued on a timely basis with documentation sufficient to provide the receiving party with enough detail to understand the nature of the billing, the relevant components, and other information as required by affiliates. Financial settlements for transactions are made within 30 days. Interest charges, which are based on market rates for similar maturities of similarly rated entities as of the date of the loan, may apply. LKS is authorized to act as payment and billing agent on behalf of KU.

### **ASSET TRANSFERS**

Unless otherwise permitted by regulatory authority or exception, (i) transfers or sales of assets from regulated affiliates to non-regulated affiliates will be priced at the greater of cost or fair market value; (ii) transfers or sales of assets from non-regulated affiliates to regulated affiliates will be priced at the lower of cost or fair market value and (iii) transfers of assets between regulated affiliates shall be priced at no more than cost less depreciation. Settlement of liabilities will be treated in the same manner.

### **TIME DISTRIBUTION**

LKS has three methods of distribution to record employee salaries and wages while providing services for the affiliated entities: Positive time reporting, allocation time reporting and

exception time reporting. Each department's job activities will dictate the time reporting method used.

### **Positive Time Reporting**

Positive time reporting or direct time reporting requires all employees in a department to track all chargeable hours every day. Time may be charged to the nearest quarter hour.

Departments that have positive time reporting have labor-based activities that are easily trackable given the project/task code combinations noted above. All employees are given appropriate project numbers that are associated with the service that is being provided. The proper coding for direct assignment of costs is on various source documents, including the timekeeping system and disbursement requests. Each department or project manager is responsible for ensuring employees charge the appropriate charge codes for the services performed. This form of time reporting is documented in the timekeeping system, which upon completion, is approved by the employees' immediate supervisor.

### **Allocation Time Reporting**

Allocation time reporting allows for certain departments to set up a predefined allocation percentage to affiliated company project/tasks. This is typically the case when the department is transaction-based, therefore, performing routine, similar tasks benefiting multiple affiliates. Each department will use its ratio (see ratio assignment listing in section V) that was assigned by its Budget Coordinator to allocate the appropriate time to individual charge numbers that are associated to that department's services. Unless otherwise permitted by regulatory authority or exception, the selection of ratios and the calculation of allocation percentages should be derived from or bear relationship to an empirical analysis of a prior representative period. These allocation percentages are reviewed on an annual basis to update to actual allocation percentages when needed.

### **Exception Time Reporting**

If an employee was working on a completely new project that had not been defined within the monthly or annual allocation process, then the employee would be given the new allocation with project/task code, update his/her time allocation accordingly and get his/her manager's approval. If an allocation from a previous pay period needs to be adjusted then that correction must be entered into the timekeeping system.

**POWER SUPPLY SYSTEM AGREEMENT**

**POWER SUPPLY SYSTEM AGREEMENT**

**Between**

**Louisville Gas and Electric Company**

**and**

**Kentucky Utilities Company**

**October 9, 1997**



POWER SUPPLY SYSTEM AGREEMENT

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POWER SUPPLY SYSTEM AGREEMENT

POWER SUPPLY SYSTEM AGREEMENT

Between

Louisville Gas and Electric Company

and

Kentucky Utilities Company

THIS POWER SUPPLY SYSTEM AGREEMENT, hereinafter called "Agreement," is made and entered into as of the 4th day of May, 1998 by and between Louisville Gas and Electric Company ("LG&E"), and Kentucky Utilities Company ("KU"), hereinafter separately referred to as "Company" and jointly as "Companies."

WHEREAS, LG&E and KU are the owners and operators of interconnected electric generation, transmission, and distribution facilities with which they are engaged in the business of generating, transmitting, and selling electric Capacity and Energy to the general public, to other entities, and to other electric utilities; and

WHEREAS, LG&E's holding company parent, LG&E Energy Corp. ("LEC"), and KU's holding company parent, KU Energy Corporation ("KUC"), have agreed to a merger, pursuant to which KU will become a wholly-owned subsidiary of LEC;

WHEREAS, LG&E and KU can achieve economic benefits for their customers through operation as a single interconnected and centrally dispatched system and through coordinated planning, construction, operation and maintenance of their electric supply facilities;

POWER SUPPLY SYSTEM AGREEMENT

NOW, THEREFORE, the Companies mutually agree as follows:

ARTICLE I

TERM OF AGREEMENT

1.1 Effective Date

This Agreement shall become effective upon the consummation of the merger described in the Agreement and Plan of Merger of LEC and KUC dated May 20, 1997 or such later date as is established by the Federal Energy Regulatory Commission. This Agreement shall continue in force and effect for a period of five (5) Years from the effective date hereinabove described, and continue from Year to Year thereafter until terminated by either Company.

1.2 Periodic Review

This Agreement will be reviewed periodically by the Operating Committee, as defined herein, to determine whether revisions are necessary to meet changing conditions. In the event that revisions are made by the Companies pursuant to Section 10.8, and after requisite approval or acceptance for filing by the appropriate regulatory authorities, the Operating Committee will thereafter, for the purpose of ready reference to a single document, prepare for distribution to the Companies an amended document reflecting all changes in and additions to this Agreement with notations thereon of the date amended.

POWER SUPPLY SYSTEM AGREEMENT

ARTICLE II

DEFINITIONS

For purposes of this Agreement, the following definitions shall apply:

2.1 Agreement shall mean this Agreement including all attachments and schedules applying thereto and any amendments made hereafter.

2.2 Ancillary Services shall mean those services that are necessary to support the transmission of Capacity and Energy from resources to loads while maintaining reliable operation of the Companies' Transmission System in accordance with Good Utility Practice.

2.3 Capacity shall be expressed in megawatts (MW).

2.4 Company Demand shall mean the demand in megawatts of all retail and wholesale power customers on whose behalf the Company, by statute, franchise, regulatory requirement, or contract, has undertaken an obligation to construct and operate its power supply system to meet the reliable electric needs of such customers, integrated over a period of one Hour, plus the losses incidental to that service.

2.5 Company Load Responsibility shall be as follows:

- (a) Company Peak Demand; less
- (b) Interruptible load including direct load control included in (a) above; plus
- (c) The contractual amount of sales and exchanges including applicable reserves during the period to other systems; less
- (d) The contractual amount of purchases and exchanges including applicable reserves during the period from other systems.

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2.6 Company Operating Capability shall mean the dependable net Capacity in megawatts of Generating Units of a Company carrying load or ready to take load plus firm purchases and exchanges acquired by such Company.

2.7 Company Peak Demand for a period shall be the highest Company Demand for any Hour during the period.

2.8 Economic Dispatch shall mean the distribution of total energy requirements among Power Supply Resources for System economic efficiency with due consideration of incremental generating costs, incremental transmission losses, and System security.

2.9 Energy shall be expressed in megawatt-hours (MWH).

2.10 Generating Unit shall mean an electric generator, together with its prime mover and all auxiliary and appurtenant devices and equipment designed to be operated as a unit for the production of electric Capacity and Energy.

2.11 Good Utility Practice shall mean any of the practices, methods and acts engaged in or approved by a significant portion of the electric utility industry during the relevant time period, or any of the practices, methods and acts which, in the exercise of reasonable judgment in light of the facts known at the time the decision was made, could have been expected to accomplish the desired result at a reasonable cost consistent with good business practices, reliability, safety and expedition. Good Utility Practice is not intended to be limited to the optimum practice, method, or act to the exclusion of all others, but rather to be acceptable practices, methods, or acts generally accepted in the region.

2.12 Hour shall mean a clock-hour.

POWER SUPPLY SYSTEM AGREEMENT

2.13 Incremental Energy Cost shall mean the Variable Cost which a selling Company incurs in order to supply the next unit of Energy.

2.14 Internal Economy Energy shall mean the Energy supplied and sold by one Company to another Company to enable the purchasing Company to meet a portion of its Own Load at less cost than from its other Power Supply Resources.

2.15 Joint Unit shall mean any Generating Unit jointly owned, if any, by the Companies.

2.16 Margin for a given period shall mean the sum of the amounts developed in accordance with Section 2.17.

2.17 Margin on Energy Sales shall mean the difference between: (1) the revenue from off-system Energy sales and (2) the selling Company's Incremental Energy Cost incurred in making such sales.

2.18 Month shall mean a calendar month consisting of the applicable 24-Hour periods as measured by Eastern Standard Time as required by the appropriate reliability region.

2.19 Open Access Transmission Tariff shall mean the Open Access Transmission Tariff filed with the Federal Energy Regulatory Commission on behalf of the Companies on a combined basis, as amended from time to time.

2.20 Operating Committee shall mean the organization established pursuant to Section 4.1 whose duties are more fully set forth herein.

2.21 Own Load shall mean Energy required to meet Company Demand plus Energy associated with sales or exchanges with reserves less Energy associated with purchases or exchanges with reserves.



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2.22 Power Supply Control Center shall mean a center operated by the Companies for the optimal utilization of both Companies' Power Supply Resources for the supply of Capacity and Energy.

2.23 Power Supply Resources shall mean all Energy and Capacity supply resources available to a Company.

2.24 Pre-Merger Off-System Capacity Sales shall mean that certain letter agreement dated July 31, 1992 between LG&E and Indiana Municipal Power Agency ("IMPA") pertaining to the sale of limited term power; that certain Letter Agreement Between LG&E and East Kentucky Power Corporation ("EKPC"), dated October 27, 1994, pertaining to the sale of power to EKPC for Gallatin Steel facilities in Gallatin, Kentucky; and any other agreement for off-System capacity sales as may be entered into by either Company prior to the effective date of the merger.

2.25 System shall mean the coordinated electric generation facilities of the Companies.

2.26 System Demand shall mean the sum in megawatts of both Company's clock-hour Demand.

2.27 Transmission System shall be the facilities owned, controlled or operated by the Companies that are used to provide transmission service under the Open Access Transmission Tariff.

2.28 Variable Cost shall be a Company's incremental generation or purchased Energy cost.

2.29 Year shall be a calendar year.

POWER SUPPLY SYSTEM AGREEMENT

ARTICLE III

OBJECTIVES

3.1 Purpose

The purpose of this Agreement is to provide the contractual basis for the coordinated planning, construction, operation and maintenance of the System to achieve optimal economies, consistent with reliable electric service and environmental requirements.

ARTICLE IV

OPERATING COMMITTEE

4.1 Operating Committee

The Operating Committee is the organization established to ensure the coordinated operation of the System. The Operating Committee members shall include at least one member from LG&E and at least one member from KU who are not members of the Coordinating Committee established under the Transmission Coordination Agreement. The chairperson, who shall be the Chief Operating Officer of LEC, shall appoint the member representative(s) of LG&E and KU. Other than the chairperson, there shall be the same number of members representing each Company. Operating Committee decisions shall be by a majority vote of those present. However, any member not present may vote by proxy. The chairperson shall vote only in case of a tie.

POWER SUPPLY SYSTEM AGREEMENT

4.2 Responsibilities of the Operating Committee

The Operating Committee shall be responsible for overseeing:

- (a) coordinated planning of the Companies' Power Supply Resources;
- (b) the design, construction, operation and maintenance of the Power Supply

Control Center; and

- (c) the Economic Dispatch of the System by the Power Supply Control Center and the provision of generation-based Ancillary Services by the Companies.

4.3 Delegation and Acceptance of Authority

The Companies hereby delegate to the Operating Committee, and the Operating Committee hereby accepts, responsibility and authority for the duties listed in this Article and elsewhere in this Agreement.

4.4 Reporting

The Operating Committee shall provide periodic summary reports of its activities under this Agreement to the Companies and shall keep the Companies informed of situations or problems that may materially affect the outcome of these activities. Furthermore, the Operating Committee agrees to report to the Companies in such additional detail as is requested regarding specific issues or projects under its oversight.

4.5 Expenses

All expenses incurred by the Operating Committee in the performance of its responsibilities shall be settled in accordance with arrangements made by the Companies for services provided between or on behalf of the Companies.

POWER SUPPLY SYSTEM AGREEMENT

ARTICLE V

GENERATION PLANNING

5.1 Generation Planning

The Companies agree that additions to Company Operating Capability shall be planned and developed on the basis that their combined individual systems constitute an integrated electric system and that the objective of their planning shall be to maximize the economy, efficiency and reliability of the System as a whole. In this connection, the Operating Committee will from time to time, as it deems appropriate, direct studies for Power Supply Resource planning purposes. If the Companies agree to participate in Joint Units, such Joint Units shall be owned in accordance with Schedule A.

ARTICLE VI

COORDINATED OPERATION

6.1 Operation of the Combined System

The System shall be operated in accordance with Economic Dispatch in order to economically meet the Company Load Responsibility of each Company and its off-System sales obligations, through the coordinated economic commitment and dispatch of the Companies' Power Supply Resources, consistent with Good Utility Practice.

6.2 Communications Facilities and Other Facilities

The Companies shall provide communications, metering and other facilities necessary for the metering and control of the Generating Units. Each Company shall be

POWER SUPPLY SYSTEM AGREEMENT

responsible for any expenses it incurs for the installation, operation and maintenance of such facilities at its own Generating Units. Any expenses incurred due to facilities required at or for the Power Supply Control Center to operate the System shall be settled in accordance with the arrangements made by the Companies for compensation for services provided between and on behalf of the Companies.

ARTICLE VII

OFF-SYSTEM CAPACITY AND ENERGY SALES AND PURCHASES

7.1 Revenues From Pre-Merger Off-System Capacity Sales

With respect to contracts in effect as of the effective date of this Agreement for off-System sales of Capacity only or for the sale of both Capacity and Energy, all revenues collected for pre-merger off-System capacity sales (less costs incurred to make such sales) shall remain with the Company contracting for the sale, except that such revenue shall be reduced by any demand charges incurred to supply the off-System capacity sales pursuant to Section 7.4 (pertaining to demand charges from post-merger off-System purchases).

7.2 Revenues From Post-Merger Off-System Capacity Sales

Demand and Energy charge revenues collected from post-merger off-System Capacity sales shall be reduced by any demand charges from off-System purchases, if any, dedicated to supply the sale, pursuant to Section 7.4. The net amount of revenue shall inure to the Company providing the Capacity for the sale.

POWER SUPPLY SYSTEM AGREEMENT

7.3 Charges for Pre-Merger Off-System Capacity Purchases

Demand and Energy charges for pre-merger off-System Capacity purchases agreed to as of the effective date of this Agreement shall remain the responsibility of the Company contracting for the purchase.

7.4 Charges for Post-Merger Off-System Capacity Purchases

Demand charges associated with post-merger off-System capacity purchases made to enable both Companies to reliably and economically meet their Company Load Responsibility shall be assigned to the Companies based on the ratio of the Company Load Responsibility of each Company to the sum of the Company Load Responsibility for both Companies for the appropriate time period.

Demand charges associated with post-merger off-System capacity purchases made to enable the Companies to make post-merger off-System sales or to supply pre-merger off-System sales shall be deducted from the demand charge revenue collected from the off-System sales. The net amount shall be allocated to the Companies pursuant to Sections 7.1 (pertaining to demand charges from pre-merger off-System capacity sales) and 7.2 (pertaining to demand charges from post-merger off-System capacity sales).

This section applies only to demand charges associated with post-merger off-System capacity purchases.

7.5 Energy Sales and Purchases Off-System

The Operating Committee will assure the efficient utilization of Company Operating Capability for off-System sales of Energy available after meeting all of the

## POWER SUPPLY SYSTEM AGREEMENT

requirements of the System including the Energy associated with contractual requirements for off-System Capacity sales. Any off-System economy Energy purchases or sales shall be implemented by decremental or incremental System Economic Dispatch as appropriate. Any Margin on Energy Sales to off-System entities shall be distributed to the Companies based on the amount of Energy each contributes to the transaction, in accordance with Schedule B. Any cost for Energy purchases from off-System entities shall be allocated to the Companies based on the amount of Energy replaced for each Company, in accordance with Schedule B.

### ARTICLE VIII

#### INTER-COMPANY ENERGY EXCHANGES AND CAPACITY PURCHASES

##### 8.1 Energy Exchanges Between the Companies

The Power Supply Control Center shall direct the scheduling of System Energy output pursuant to guidelines established by the Operating Committee to obtain the lowest cost of Energy for serving System Demand consistent with each Company's operating and security constraints, including voltage control, stability, loading of facilities, operating guides as approved by the Operating Committee, fuel commitments, environmental requirements, and continuity of service to customers.

##### 8.2 Energy Exchange Pricing

For purposes of pricing Energy exchange between the Companies, Power Supply Resources shall be utilized in the following order:

POWER SUPPLY SYSTEM AGREEMENT

(a) The portion of output of a Generating Unit that is designated not to be operated in the order of lowest to highest Variable Cost due to Company operating constraints shall be allocated to the Company requiring such output;

(b) The lowest Variable Cost generation from each Company's Operating Capability remaining after the requirements in (a) have been met shall first be allocated to serve its Own Load;

(c) The next lowest Variable Cost portion of each Company's Operating Capability remaining after the requirements in (a) and (b) have been met shall be allocated to serve Internal Economy Energy requirements of the Companies under System Economic Dispatch; and

(d) the next lowest Variable Cost portion of each Company's Operating Capability remaining after the requirements of (a), (b), and (c) have been met shall be available for off-System Energy sales.

Internal Economy Energy shall be priced in accordance with Schedule C.

ARTICLE IX

Power Supply Control Center

9.1 Power Supply Control Center

The Operating Committee shall oversee the operation of a Power Supply Control Center adequately equipped and staffed to meet the requirements of the Companies for efficient, economical and reliable operation as contemplated by this Agreement.



POWER SUPPLY SYSTEM AGREEMENT

9.2 Expenses

All expenses for operation of the Power Supply Control Center shall be billed Monthly to each Company, in accordance with Schedule D.

ARTICLE X

GENERAL

10.1 Regulatory Authorization

This Agreement is subject to certain regulatory approvals and the Companies shall diligently seek all necessary regulatory authorization for this Agreement.

10.2 Effect on Other Agreements

This Agreement shall not modify the obligations of either Company under any agreement between such Company and others not parties to this Agreement in effect at the date of this Agreement.

10.3 Schedules

The basis of compensation for the use of facilities and for the Capacity and Energy provided or supplied by a Company to the other Company under this Agreement shall be in accordance with arrangements agreed upon from time to time between the Companies, each of which, when signed by the parties thereto and approved or accepted for filing by the appropriate regulatory authority, shall become a part of this Agreement.

10.4 Measurements

POWER SUPPLY SYSTEM AGREEMENT

All quantities of Capacity and Energy exchanged or flowing between the systems of the Companies, shall be determined by meters installed at each interconnection, unless otherwise agreed to by the Companies.

10.5 Billings

Bills for services rendered hereunder shall be calculated in accordance with applicable Schedules, and shall be issued on a Monthly basis for services performed during the preceding Month.

10.6 Waivers

Any waiver at any time by a Company of its rights with respect to a default by the other Company under this Agreement shall not be deemed a waiver with respect to any subsequent default of similar or different nature.

10.7 Successors and Assigns; No Third Party Beneficiary

This Agreement shall inure to and be binding upon the successors and assigns of the respective Companies, but shall not be assignable by either Company without the written consent of the other Company, except upon foreclosure of a mortgage or deed of trust. Nothing expressed or mentioned or to which reference is made in this Agreement is intended or shall be construed to give any person or corporation other than the Companies any legal or equitable right, remedy or claim under or in respect of this Agreement or any provision herein contained, expressly or by reference, or any Schedule hereto, this Agreement, any such Schedule and any and all conditions and provisions hereof and thereof being intended to be and being for the sole and exclusive benefit of the Companies, and for the benefit of no other person or corporation.

POWER SUPPLY SYSTEM AGREEMENT

10.8 Amendment

It is contemplated by the Companies that it may be appropriate from time to time to change, amend, modify or supplement this Agreement or the schedules which are attached to this Agreement, to reflect changes in operating practices or costs of operations or for other reasons. This Agreement may be changed, amended, modified or supplemented by an instrument in writing executed by the Companies after requisite approval or acceptance for filing by the appropriate regulatory authorities.

10.9 Independent Contractors

By entering into this Agreement the Companies shall not become partners, and as to each other and to third persons, the Companies shall remain independent contractors in all matters relating to this Agreement.


10.10 Responsibility and Liability

The liability of the Companies shall be several, not joint or collective. Each Company shall be responsible only for its obligations, and shall be liable only for its proportionate share of the costs and expenses as provided in this Agreement, and any liability resulting herefrom. Each Company will defend, indemnify, and save harmless the other Company hereto from and against any and all liability, loss, costs, damages, and expenses, including reasonable attorney's fees, caused by or growing out of the gross negligence, willful misconduct, or breach of this Agreement by such indemnifying Company.

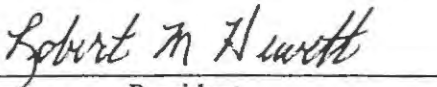
POWER SUPPLY SYSTEM AGREEMENT

IN WITNESS WHEREOF, each Company has caused this Agreement to be  
executed and attested by their duly authorized officers on the day and year first above written.

LOUISVILLE GAS AND ELECTRIC COMPANY

By:   
President

KENTUCKY UTILITIES COMPANY

By:   
President

POWER SUPPLY SYSTEM AGREEMENT

SCHEDULE A

JOINT UNIT

1. Purpose

The purpose of this Schedule is to provide the basis for the Companies' participation in Joint Units.

2. Ownership

(a) Every Joint Unit shall be owned by the Companies as tenants in common.

Ownership shares in each Joint Unit shall be allocated by the Operating Committee prior to the time the unit is authorized by the Board of Directors of LEC. However, each Company shall own at least 25 megawatts of each Joint Unit unless otherwise agreed to by the Operating Committee. Each Company shall be responsible for its pro-rata share of the costs of construction of the unit and shall contribute such funds when billed.

(b) When a new Joint Unit is installed at a site already occupied by one or more existing (i.e., pre-merger) Generating Units, the Operating Committee shall identify any existing facilities that will be common to the new Joint Unit and the existing Generating Unit(s) and the portion of the common facilities to be allocated to the new Joint Unit. The Company owning the existing common facilities shall be compensated for the use of those common facilities.

POWER SUPPLY SYSTEM AGREEMENT

LOUISVILLE GAS AND ELECTRIC COMPANY

By: *SM Wood*  
President

KENTUCKY UTILITIES COMPANY

By: *Robert M. Smith*  
President

SCHEDULE B

DISTRIBUTION OF MARGIN FOR OFF-SYSTEM  
SALES AND COST FOR ENERGY PURCHASES

1. Purposes

The purpose of this Schedule is to establish the basis for distributing between the Companies the cost of Energy purchases and the Margin on Energy Sales of off-System Energy.

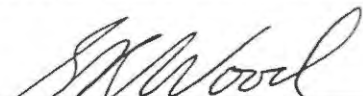
2. Off-System Energy Purchases

Any cost for Energy purchases of off-System Energy during an Hour shall be allocated to the Companies in proportion to the megawatt-hours of Energy replaced for each Company during the Hour as a result of the purchases.

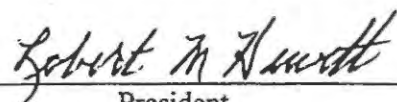
3. Off-System Energy Sales

Any Margin on Sales of off-System Energy during an Hour shall be distributed to the Companies in proportion to the Energy generated by each Company for such sales unless such Energy was generated for off-System Sales as a result of a Company's purchase of Internal Economy Energy pursuant to Schedule C, in which case the Margin from such sales shall inure to the benefit of the Company furnishing the Internal Economy Energy.

LOUISVILLE GAS AND ELECTRIC COMPANY

By:   
President

KENTUCKY UTILITIES COMPANY

By:   
President

POWER SUPPLY SYSTEM AGREEMENT

SCHEDULE C

PAYMENTS AND RECEIPTS FOR INTERNAL ECONOMY ENERGY EXCHANGES  
BETWEEN THE COMPANIES

1. Purpose

The purpose of this Schedule is to provide the basis for determining payments and receipts between the Companies for Internal Economy Energy exchanges.

2. Hourly Calculations

The payments and receipts of Section 3 of this Schedule are calculated Hourly, but are accumulated and billed Monthly between the Companies.

3. Payments and Receipts

The purchasing Company shall pay, and the selling Company shall receive, an amount based on the incremental fuel cost of the selling Company plus one half of the difference between the incremental fuel cost of the selling Company and the avoided fuel cost of the purchasing Company.

LOUISVILLE GAS AND ELECTRIC COMPANY

By:   
President

KENTUCKY UTILITIES COMPANY

By:   
President



POWER SUPPLY SYSTEM AGREEMENT

SCHEDULE D

DISTRIBUTION OF OPERATING EXPENSES  
OF THE POWER SUPPLY CONTROL CENTER

1. Purpose

The purpose of this Schedule is to provide a basis for the distribution between the Companies of the costs incurred in operating the Power Supply Control Center.

2. Costs

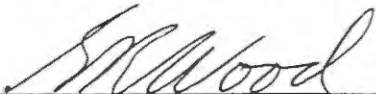
Costs for the purpose of this Schedule shall include all costs incurred in maintaining and operating the Power Supply Control Center including, among others, such items as salaries, wages, rentals, the cost of materials and supplies, interest, taxes, depreciation, transportation, travel expenses, consulting, and other professional services.

3. Distribution of Costs

All costs other than those relating to a special service or study shall be billed to the Companies in proportion to all firm kilowatt hour electric sales made by each Company for the preceding Year. In the event the Power Supply Control Center performs a special service or study in which both Companies are not proportionately interested, any resulting cost shall be distributed as agreed to by the Companies.

LOUISVILLE GAS AND ELECTRIC COMPANY

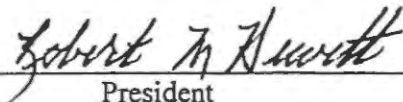
By: \_\_\_\_\_



President

KENTUCKY UTILITIES COMPANY

By: \_\_\_\_\_



President

Louisville Gas & Electric Company  
Intercompany Charges

Period	Allocation Method	LG&E and KU Capital LLC	LG&E and KU Services Company	Kentucky Utilities Company	LG&E and KU Energy LLC	Western Kentucky Energy Corp.	LG&E and KU Energy Marketing Inc.	PPL Corporation	PPL Energy Supply LLC	PPL Services Corporation	Grand Total
Calendar Year 2011	Until August 2013, costs charged by LG&E and KU Services Company were manually allocated at the source in accordance with the Cost Allocation Manual. An August 2013 upgrade to the Oracle software automated allocations of these costs and tracking by allocation methods, as reflected below.	142,493.58	574,878,022.30	111,018,636.66	39,590,738.68	-	-	1,153,764.91	4,228.32	593,918.53	727,381,802.98
Calendar Year 2012	Until August 2013, costs charged by LG&E and KU Services Company were manually allocated at the source in accordance with the Cost Allocation Manual. An August 2013 upgrade to the Oracle software automated allocations of these costs and tracking by allocation methods, as reflected below.	320,183.47	642,801,679.81	75,733,985.24	20,788,248.23	692.17	26.46	83,924.64	3,400.02	666,915.11	740,399,055.15
Calendar Year 2013	Until August 2013, costs charged by LG&E and KU Services Company were manually allocated at the source in accordance with the Cost Allocation Manual. An August 2013 upgrade to the Oracle software automated allocations of these costs and tracking by allocation methods, as reflected below.	167,912.03	646,734,789.56	128,897,617.03	68,676,995.64	-	-	7,160,454.63	3,400.01	87,702.27	851,728,871.17
Base Period:											
	50% TRANSMISSION RATIO/50% SHARED SERVICES RATIO		(112,356.34)								(112,356.34)
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES - LG&E & KU		100,557.07								100,557.07
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES - LG&E, KU & LKC	7,156.57	13,105,482.00	15,069.97				291,942.00		9,827.46	13,429,478.00
	CONTRACT RATIO - LG&E, KU (coal)		1,345,561.30								1,345,561.30
	DIRECT	34,384.99	511,623,739.33	15,752,169.53	45,235,411.76			5,545,265.65		244,387.64	578,435,358.90
	ELECTRIC PEAK LOAD RATIO (LG&E & KU)		4,254,628.53	236.74							4,254,865.27
	GENERATION RATIO - LG&E & KU		6,947,999.92	1,900.48				5,384.12			6,955,284.52
	NO. OF EMPLOYEES RATIO - MORGANFIELD/NO. OF CUSTOMERS RATIO		151.00								151.00
	NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO		1,978,360.64	938.61							1,979,299.25
	NUMBER OF CUSTOMERS RATIO - COMMERCIAL		1,466,230.41	185.91							1,466,416.32
	NUMBER OF CUSTOMERS RATIO - RESIDENTIAL		5,500,978.75	94.14							5,501,072.89
	NUMBER OF CUSTOMERS RATIO - TOTAL	1,203.14	8,343,958.06	843.96							8,346,005.16
	NUMBER OF EMPLOYEES RATIO - BOC		860,364.70	(93.73)							860,270.97
	NUMBER OF EMPLOYEES RATIO - DIX TRANSMISSION		24.82								24.82
	NUMBER OF EMPLOYEES RATIO - KU GENERAL OFFICE		74,864.85								74,864.85
	NUMBER OF EMPLOYEES RATIO - LG&E & KU		2,711,971.20	619.77							2,712,590.97
	NUMBER OF EMPLOYEES RATIO - LG&E CENTER		5,956,679.43								5,956,679.43
	NUMBER OF EMPLOYEES RATIO - LG&E, KU & LKC	1,090.99	43,747,303.41	225,308.06							43,973,702.46
	NUMBER OF EMPLOYEES RATIO - RIVERPORT		470.00								470.00
	NUMBER OF METERS RATIO		798,867.45								798,867.45
	NUMBER OF TRANSACTIONS RATIO - A/P INVOICES		597,566.08								597,566.08
	OWNERSHIP %		7,371,868.85	21,347,988.84							28,719,857.69
	REVENUE RATIO - LG&E & KU	1,560.96	2,828,271.74								2,829,832.70
	TOTAL ASSETS RATIO - LG&E & KU		2,893,754.47	284.43							2,894,038.90
	TOTAL ASSETS RATIO - LG&E, KU & LKC		382,188.15								382,188.15
	TOTAL UTILITY ELECTRIC PLANT ASSETS RATIO - LGE & KU	688.50	6,515,049.51	312.97							6,516,050.98
	TOTAL UTILITY PLANT ASSETS RATIO - LG&E & KU		599,368.57								599,368.57
	TRANSMISSION RATIO	688.50	9,191,677.28	1,174,653.21							10,367,018.99
	TRANSPORTATION RESOURCE MANAGEMENT SYSTEM CHARGEBACK RATIO	-	18,163.53	247,057.51							265,221.04
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL			10,730,767.46							10,730,767.46
	<b>Grand Total Base Period</b>	<b>46,773.65</b>	<b>639,103,744.72</b>	<b>49,498,337.86</b>	<b>45,235,411.76</b>	<b>-</b>	<b>-</b>	<b>5,842,591.77</b>	<b>-</b>	<b>254,215.10</b>	<b>739,981,074.86</b>

Louisville Gas & Electric Company  
Intercompany Charges

Period	Allocation Method	LG&E and KU Capital LLC	LG&E and KU Services Company	Kentucky Utilities Company	LG&E and KU Energy LLC	Western Kentucky Energy Corp.	LG&E and KU Energy Marketing Inc.	PPL Corporation	PPL Energy Supply LLC	PPL Services Corporation	Grand Total
<b>Forecasted Test Period:</b>											
	50% TRANSMISSION RATIO/50% SHARED SERVICES RATIO		95,081.51								95,081.51
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES - LG&E & KU										-
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES - LG&E, KU & LKC		18,031,096.30							47,266.92	18,078,363.22
	CONTRACT RATIO - LG&E, KU (coal)		1,704,647.12								1,704,647.12
	DIRECT	-	460,856,919.31	2,254,801.43				301,491.12	-	114,908.74	463,528,120.60
	ELECTRIC PEAK LOAD RATIO (LG&E & KU)		3,032,686.20								3,032,686.20
	GENERATION RATIO - LG&E & KU		7,295,213.04								7,295,213.04
	NO. OF EMPLOYEES RATIO - MORGANFIELD/NO. OF CUSTOMERS RATIO										-
	NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO		2,276,906.91								2,276,906.91
	NUMBER OF CUSTOMERS RATIO - COMMERCIAL		2,224,704.89								2,224,704.89
	NUMBER OF CUSTOMERS RATIO - RESIDENTIAL		6,861,890.86								6,861,890.86
	NUMBER OF CUSTOMERS RATIO - TOTAL		17,964,302.71								17,964,302.71
	NUMBER OF EMPLOYEES RATIO - BOC		1,973,657.00								1,973,657.00
	NUMBER OF EMPLOYEES RATIO - DIX TRANSMISSION										-
	NUMBER OF EMPLOYEES RATIO - KU GENERAL OFFICE										-
	NUMBER OF EMPLOYEES RATIO - LG&E & KU		2,529,075.56								2,529,075.56
	NUMBER OF EMPLOYEES RATIO - LG&E CENTER		7,857,847.76								7,857,847.76
	NUMBER OF EMPLOYEES RATIO - LG&E, KU & LKC		59,432,048.37								59,432,048.37
	NUMBER OF EMPLOYEES RATIO - RIVERPORT										-
	NUMBER OF METERS RATIO		1,362,143.25								1,362,143.25
	NUMBER OF TRANSACTIONS RATIO - A/P INVOICES		777,497.37								777,497.37
	OWNERSHIP %		1,481,192.78	9,765,563.57							11,246,756.35
	REVENUE RATIO - LG&E & KU		4,139,749.31								4,139,749.31
	TOTAL ASSETS RATIO - LG&E & KU		2,747,906.58								2,747,906.58
	TOTAL ASSETS RATIO - LG&E, KU & LKC		378,910.22								378,910.22
	TOTAL UTILITY ELECTRIC PLANT ASSETS RATIO - LGE & KU		6,990,363.30								6,990,363.30
	TOTAL UTILITY PLANT ASSETS RATIO - LG&E & KU		653,119.96								653,119.96
	TRANSMISSION RATIO		13,012,228.70	1,115,553.00							14,127,781.70
	TRANSPORTATION RESOURCE MANAGEMENT SYSTEM CHARGEBACK RATIO	-	30,000.00	104,070.42							134,070.42
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL			21,321,391.90							21,321,391.90
	<b>Grand Total Forecasted Test Period</b>	-	623,709,189.01	34,561,380.32	-	-	-	301,491.12	-	162,175.66	658,734,236.11

**Louisville Gas and Electric Company**  
**Case No. 2014-00372**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/16; Base Period 12ME 2/28/15)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(7)(v) and Section 16(7)(w)**  
**Sponsoring Witness: Dr. Martin Blake / Edwin R. Staton**

**Description of Filing Requirement - Section 16(7)(v):**

*If the utility provides gas, electric, sewage, or water utility service and has annual gross revenues greater than \$5,000,000 in the division for which a rate adjustment is sought, a cost of service study based on a methodology generally accepted within the industry and based on current and reliable data from a single time period.*

**Response:**

Please refer to the testimony and exhibits of Dr. Martin Blake.

**Description of Filing Requirement - Section 16(7)(w):**

*Incumbent local exchange carriers with fewer than 50,000 access lines shall not be required to file cost of service studies, except as directed by the commission. Local exchange carriers with more than 50,000 access lines shall file:*

- 1. A jurisdictional separations study consistent with 47 C.F.R. Part 36; and*
- 2. Service specific cost studies to support the pricing of all services that generate annual revenue greater than \$1,000,000 except local exchange access:
  - a. Based on current and reliable data from a single time period; and*
  - b. Using generally recognized fully allocated, embedded, or incremental cost principles.**

**Response:**

Not applicable to LG&E's Application.

**Louisville Gas and Electric Company**  
**Case No. 2014-00372**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/16; Base Period 12ME 2/28/15)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(a)**  
**Sponsoring Witness: Kent W. Blake**

**Description of Filing Requirement:**

*A jurisdictional financial summary for both the base period and the forecasted period that details how the utility derived the amount of the requested revenue increase.*

**Response:**

See attached.

SCHEDULE A

JURISDICTIONAL OVERALL FINANCIAL SUMMARY FOR THE BASE AND FORECASTED PERIOD

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2014-00372 - ELECTRIC OPERATIONS

BASE PERIOD : FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

FORECASTED PERIOD: FOR THE 12 MONTHS ENDED JUNE 30, 2016

SCHEDULE

DESCRIPTION

A OVERALL FINANCIAL SUMMARY

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
OVERALL FINANCIAL SUMMARY  
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE A  
PAGE 1 OF 1  
WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION	SUPPORTING SCHEDULE REFERENCE	BASE PERIOD JURISDICTIONAL REVENUE REQUIREMENT \$	FORECASTED PERIOD JURISDICTIONAL REVENUE REQUIREMENT \$
1	CAPITALIZATION ALLOCATED TO ELECTRIC OPERATIONS	J	2,040,428,242	2,146,046,494
2	ADJUSTED OPERATING INCOME	C-1	134,363,151	139,066,100
3	EARNED RATE OF RETURN (2 / 1)		6.59%	6.48%
4	REQUIRED RATE OF RETURN	J	7.31%	7.36%
5	REQUIRED OPERATING INCOME (1 x 4)	C-1	149,204,022	157,893,914
6	OPERATING INCOME DEFICIENCY (5 - 2)	C-1	14,840,871	18,827,815
7	GROSS REVENUE CONVERSION FACTOR	H	1.608581	1.608581
8	REVENUE DEFICIENCY (6 x 7)		23,872,737	30,286,058
9	REVENUE INCREASE REQUESTED	C-1		30,286,058
10	ADJUSTED OPERATING REVENUES	C-1		1,044,652,026
11	REVENUE REQUIREMENTS (9 + 10)			<u>1,074,938,084</u>

SCHEDULE A

JURISDICTIONAL OVERALL FINANCIAL SUMMARY FOR THE BASE AND FORECASTED PERIOD

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2014-00372 - GAS OPERATIONS

BASE PERIOD : FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

FORECASTED PERIOD: FOR THE 12 MONTHS ENDED JUNE 30, 2016

SCHEDULE

DESCRIPTION

A OVERALL FINANCIAL SUMMARY



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
OVERALL FINANCIAL SUMMARY  
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE A  
PAGE 1 OF 1  
WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION	SUPPORTING SCHEDULE REFERENCE	BASE PERIOD JURISDICTIONAL REVENUE REQUIREMENT \$	FORECASTED PERIOD JURISDICTIONAL REVENUE REQUIREMENT \$
1	CAPITALIZATION ALLOCATED TO GAS OPERATIONS	J	492,348,063	523,925,924
2	ADJUSTED OPERATING INCOME	C-1	30,993,638	29,674,347
3	EARNED RATE OF RETURN (2 / 1)		6.30%	5.66%
4	REQUIRED RATE OF RETURN	J	7.31%	7.36%
5	REQUIRED OPERATING INCOME (1 x 4)	C-1	36,002,399	38,547,494
6	OPERATING INCOME DEFICIENCY (5 - 2)	C-1	5,008,761	8,873,147
7	GROSS REVENUE CONVERSION FACTOR	H	1.608581	1.608581
8	REVENUE DEFICIENCY (6 x 7)		8,056,996	14,273,172
9	REVENUE INCREASE REQUESTED	C-1		14,273,172
10	ADJUSTED OPERATING REVENUES	C-1		147,916,752
11	REVENUE REQUIREMENTS (9 + 10)			<u>162,189,925</u>

**Louisville Gas and Electric Company**  
**Case No. 2014-00372**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/16; Base Period 12ME 2/28/15)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(b)**  
**Sponsoring Witness: Kent W. Blake**

**Description of Filing Requirement:**

*A jurisdictional rate base summary for both the base period and the forecasted period with supporting schedules, which include detailed analyses of each component of the rate base.*

**Response:**

See attached.

SCHEDULE B

JURISDICTIONAL RATE BASE SUMMARY FOR THE BASE AND FORECASTED PERIOD

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2014-00372 - ELECTRIC OPERATIONS

BASE PERIOD: FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

FORECASTED TEST PERIOD: FOR THE 12 MONTHS ENDED JUNE 30, 2016

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
B-1	RATE BASE SUMMARY
B-2	PLANT IN SERVICE BY MAJOR GROUPING
B-2.1	PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
B-2.2	PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
B-2.3	GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
B-2.4	PROPERTY MERGED OR ACQUIRED
B-2.5	LEASED PROPERTY
B-2.6	PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
B-2.7	PROPERTY EXCLUDED FROM RATE BASE
B-3	ACCUMULATED DEPRECIATION AND AMORTIZATION
B-3.1	ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
B-3.2	DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
B-4	CONSTRUCTION WORK IN PROGRESS
B-4.1	ADJUSTMENTS TO CONSTRUCTION WORK IN PROGRESS
B-4.2	CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
B-5	ALLOWANCE FOR WORKING CAPITAL
B-5.1	OTHER WORKING CAPITAL COMPONENTS
B-5.2	CASH WORKING CAPITAL COMPONENTS
B-6	DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
B-7	JURISDICTIONAL PERCENTAGES
B-7.1	JURISDICTIONAL STATISTICS - RATE BASE
B-7.2	EXPLANATION OF CHANGES IN JURISDICTIONAL PROCEDURES
B-8	COMPARATIVE BALANCE SHEETS

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
JURISDICTIONAL RATE BASE SUMMARY  
AS OF FEBRUARY 28, 2015  
AS OF JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 1

WORKPAPER REFERENCE NO(S): SEE BELOW

WITNESS: K. W. BLAKE

LINE NO.	RATE BASE COMPONENT	SUPPORTING SCHEDULE REFERENCE	BASE PERIOD	13 MONTH AVG FORECAST PERIOD
			\$	\$
ELECTRIC:				
1	Plant in Service	B-2	4,273,225,599	4,173,077,517
2	Property Held for Future Use	B-2.6	5,684,518	5,684,518
3	Accumulated Depreciation and Amortization	B-3	(2,030,409,796)	(1,712,065,283)
4	Net Plant in Service (Lines 1+2+3)		<u>2,248,500,321</u>	<u>2,466,696,752</u>
5	Construction Work in Progress	B-4	205,472,756	80,547,481
6	Net Plant (Lines 4+5)		<u>2,453,973,077</u>	<u>2,547,244,232</u>
7	Cash Working Capital Allowance	B-5	87,781,183	80,312,763
8	Other Working Capital Allowances	B-5	96,685,625	83,030,200
9	Customer Advances for Construction	B-6	(1,483,141)	(1,631,544)
10	Deferred Income Taxes	B-6	(440,250,553)	(458,923,962)
11	Investment Tax Credits	B-6	-	-
12	Other Items	B-6	-	-
13	Rate Base (Lines 6 through 12)		<u><u>2,196,706,192</u></u>	<u><u>2,250,031,689</u></u>

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
PLANT IN SERVICE BY MAJOR PROPERTY GROUPING  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	MAJOR PROPERTY GROUPING	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
		\$		\$	\$	\$
ELECTRIC:						
1	INTANGIBLE PLANT	73,344	100.000%	73,344	-	73,344
2	STEAM PRODUCTION	2,529,286,696	100.000%	2,529,286,696	(365,101,577)	2,164,185,120
3	HYDO PRODUCTION	96,612,759	100.000%	96,612,759	(50,210)	96,562,549
4	OTHER PRODUCTION	246,969,261	100.000%	246,969,261	(32,136)	246,937,125
5	TRANSMISSION	376,125,265	100.000%	376,125,265	(218,085)	375,907,180
6	DISTRIBUTION	1,183,326,517	100.000%	1,183,326,517	(637,255)	1,182,689,263
7	GENERAL	21,442,415	100.000%	21,442,415	(3,078,185)	18,364,229
8	COMMON	188,506,789	100.000%	188,506,789	-	188,506,789
9	TOTAL ELECTRIC	4,642,343,046		4,642,343,046	(369,117,447)	4,273,225,599

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
PLANT IN SERVICE BY MAJOR PROPERTY GROUPING  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

SCHEDULE B-2

TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCOUNT / SUBACCOUNT TITLES	13 MO AVG FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	13 MO AVG ADJUSTED JURISDICTION
		\$		\$	\$	\$
	ELECTRIC:					
1	INTANGIBLE PLANT	73,344	100.000%	73,344	-	73,344
2	STEAM PRODUCTION	2,605,685,700	100.000%	2,605,685,700	(786,011,170)	1,819,674,530
3	HYDO PRODUCTION	113,010,266	100.000%	113,010,266	(50,210)	112,960,056
4	OTHER PRODUCTION	379,402,927	100.000%	379,402,927	(32,136)	379,370,792
5	TRANSMISSION	414,186,728	100.000%	414,186,728	(218,085)	413,968,643
6	DISTRIBUTION	1,230,257,675	100.000%	1,230,257,675	(637,255)	1,229,620,421
7	GENERAL	23,047,705	100.000%	23,047,705	(4,399,841)	18,647,864
8	COMMON	198,761,867	100.000%	198,761,867	-	198,761,867
9	TOTAL ELECTRIC	<u>4,964,426,213</u>		<u>4,964,426,213</u>	<u>(791,348,696)</u>	<u>4,173,077,517</u>

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2.1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	<u>100%</u>	\$	\$	\$
1		<b><u>Electric Intangible Plant</u></b>					
2	301	Organization	73,344		73,344	-	73,344
3	302	Franchises and Consents	-		-	-	-
4	303	Misc Intangible Plant	-		-	-	-
5		Total Intangible Plant	73,344		73,344	-	73,344
6		<b><u>Electric Steam Production</u></b>					
7	310	Land and Land Rights	6,795,932		6,795,932	(360,851)	6,435,080
8	311	Structures and Improvements	304,145,143		304,145,143	(2,513,606)	301,631,537
9	312	Boiler Plant Equipment	1,725,072,405		1,725,072,405	(312,747,152)	1,412,325,253
10	313	Engines and engine-driven generators	-		-	-	-
11	314	Turbogenerator Units	246,519,544		246,519,544	-	246,519,544
12	315	Accessory Electric Equipment	176,844,887		176,844,887	-	176,844,887
13	316	Misc Power Plant Equip	20,916,758		20,916,758	(487,939)	20,428,819
14	317	ARO Cost Steam Production	48,992,028		48,992,028	(48,992,028)	-
15		Total Electric Steam Production	2,529,286,696		2,529,286,696	(365,101,577)	2,164,185,120
16		<b><u>Electric Hydro Production</u></b>					
17	330	Land and Land Rights	7		7	-	7
18	331	Structures and Improvements	7,736,679		7,736,679	-	7,736,679
19	332	Reservoirs, Dams, and Water	17,080,681		17,080,681	-	17,080,681
20	333	Water Wheels, Turbines, Generators	62,294,868		62,294,868	-	62,294,868
21	334	Accessory Electric Equipment	8,197,945		8,197,945	-	8,197,945
22	335	Misc Power Plant Equipment	1,222,440		1,222,440	-	1,222,440
23	336	Roads, Railroads, and Bridges	29,931		29,931	-	29,931
24	337	ARO Cost Hydro Production	50,210		50,210	(50,210)	-
25		Total Electric Hydro Production	96,612,759		96,612,759	(50,210)	96,562,549
26		<b><u>Electric Other Production</u></b>					
27	340	Land and Land Rights	226,225		226,225	-	226,225
28	341	Structures and Improvements	15,004,439		15,004,439	-	15,004,439
29	342	Fuel Holders, Producers, Accessories	8,211,092		8,211,092	-	8,211,092
30	343	Prime Movers	163,564,656		163,564,656	-	163,564,656

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2.1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	<u>100%</u>	\$	\$	\$
31	344	Generators	33,843,120		33,843,120	-	33,843,120
32	345	Accessory Electric Equipment	22,291,270		22,291,270	-	22,291,270
33	346	Misc Power Plant Equipment	3,796,323		3,796,323	-	3,796,323
34	347	ARO Cost Other Production	32,136		32,136	(32,136)	-
35		Total Electric Other Production	246,969,261		246,969,261	(32,136)	246,937,125
36		<b><u>Electric Transmission</u></b>					
37	350	Land and Land Rights	11,523,862		11,523,862	-	11,523,862
38	352	Structures and Improvements	6,674,058		6,674,058	-	6,674,058
39	353	Station Equipment	182,303,130		182,303,130	-	182,303,130
40	354	Towers and Fixtures	41,438,437		41,438,437	-	41,438,437
41	355	Poles and Fixtures	71,829,119		71,829,119	-	71,829,119
42	356	OH Conductors and Devices	52,434,810		52,434,810	-	52,434,810
43	357	Underground Conduit	2,278,628		2,278,628	-	2,278,628
44	358	UG Conductors and Devices	7,425,136		7,425,136	-	7,425,136
45	359	ARO Cost Elec Transmission	218,085		218,085	(218,085)	-
46		Total Electric Transmission	376,125,265		376,125,265	(218,085)	375,907,180
47		<b><u>Electric Distribution</u></b>					
48	360	Land and Land Rights	4,123,724		4,123,724	-	4,123,724
49	361	Structures and Improvements	7,061,215		7,061,215	-	7,061,215
50	362	Station Equipment	130,797,280		130,797,280	-	130,797,280
51	364	Poles, Towers, and Fixtures	180,598,108		180,598,108	-	180,598,108
52	365	OH Conductors and Devices	275,702,006		275,702,006	-	275,702,006
53	366	Underground Conduit	80,018,110		80,018,110	-	80,018,110
54	367	UG Conductors and Devices	184,678,737		184,678,737	-	184,678,737
55	368	Line Transformers	152,016,517		152,016,517	-	152,016,517
56	369	Services	30,349,777		30,349,777	-	30,349,777
57	370	Meters	41,537,377		41,537,377	-	41,537,377
58	371	Install on Customer Premise	-		-	-	-
59	373	Street Lighting / Signal Systems	95,806,412		95,806,412	-	95,806,412
60	374	ARO Cost Elec Distribution	637,255		637,255	(637,255)	-
61		Total Electric Distribution	1,183,326,517		1,183,326,517	(637,255)	1,182,689,263



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2.1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 3 OF 6

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	100%	\$	\$	\$
62		<b><u>Electric General Plant</u></b>					
63	389	Land and Land Rights	-		-	-	-
64	390	Structures and Improvements	-		-	-	-
65	391	Office Furniture and Equipment	-		-	-	-
66	392	Transportation Equipment	9,690,077		9,690,077	-	9,690,077
67	393	Stores Equipment	-		-	-	-
68	394	Tools, Shop, and Garage Equipment	6,190,985		6,190,985	-	6,190,985
69	395	Laboratory Equipment	-		-	-	-
70	396	Power Operated Equipment	2,483,168		2,483,168	-	2,483,168
71	397	Communication Equipment	3,078,185		3,078,185	(3,078,185)	-
72	398	Miscellaneous Equipment	-		-	-	-
73		Total Electric General Plant	<u>21,442,415</u>		<u>21,442,415</u>	<u>(3,078,185)</u>	<u>18,364,229</u>
74		<b><u>Common Plant (1)</u></b>					
75	301	Organization	58,648		58,648	-	58,648
76	302	Franchises and Consents	-		-	-	-
77	303	Misc Intangible Plant	64,619,290		64,619,290	-	64,619,290
78	389	Land and Land Rights	1,237,159		1,237,159	-	1,237,159
79	390	Structures and Improvements	53,929,315		53,929,315	-	53,929,315
80	391	Office Furniture and Equipment	34,247,078		34,247,078	-	34,247,078
81	392	Transportation Equipment	289,731		289,731	-	289,731
82	393	Stores Equipment	1,052,776		1,052,776	-	1,052,776
83	394	Tools, Shop, and Garage Equipment	2,713,106		2,713,106	-	2,713,106
84	395	Laboratory Equipment	-		-	-	-
85	396	Power Operated Equipment	174,985		174,985	-	174,985
86	397	Communication Equipment	30,163,702		30,163,702	-	30,163,702
87	398	Miscellaneous Equipment	21,000		21,000	-	21,000
88	399	ARO Cost Common	-		-	-	-
89		Total Common Plant allocated to Electric	<u>188,506,789</u>		<u>188,506,789</u>	<u>-</u>	<u>188,506,789</u>
90		TOTAL ELECTRIC PLANT IN SERVICE	<u>4,642,343,046</u>		<u>4,642,343,046</u>	<u>(369,117,447)</u>	<u>4,273,225,599</u>

(1) 70% Common Plant allocated to Electric.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

SCHEDULE B-2.1

TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	13 MO AVG FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	100%	\$	\$	\$
1		<b><u>Electric Intangible Plant</u></b>					
2	301	Organization	73,344		73,344	-	73,344
3	302	Franchises and Consents	-		-	-	-
4	303	Misc Intangible Plant	-		-	-	-
5		Total Intangible Plant	73,344		73,344	-	73,344
6		<b><u>Electric Steam Production</u></b>					
7	310	Land and Land Rights	6,795,932		6,795,932	(360,851)	6,435,080
8	311	Structures and Improvements	296,290,522		296,290,522	(2,513,606)	293,776,916
9	312	Boiler Plant Equipment	1,871,540,893		1,871,540,893	(733,656,746)	1,137,884,147
10	313	Engines and engine-driven generators	-		-	-	-
11	314	Turbogenerator Units	228,087,024		228,087,024	-	228,087,024
12	315	Accessory Electric Equipment	130,011,982		130,011,982	-	130,011,982
13	316	Misc Power Plant Equip	23,967,320		23,967,320	(487,939)	23,479,381
14	317	ARO Cost Steam Production	48,992,028		48,992,028	(48,992,028)	-
15		Total Electric Steam Production	2,605,685,700		2,605,685,700	(786,011,170)	1,819,674,530
16		<b><u>Electric Hydro Production</u></b>					
17	330	Land and Land Rights	7		7	-	7
18	331	Structures and Improvements	7,846,294		7,846,294	-	7,846,294
19	332	Reservoirs, Dams, and Water	17,080,681		17,080,681	-	17,080,681
20	333	Water Wheels, Turbines, Generators	78,582,760		78,582,760	-	78,582,760
21	334	Accessory Electric Equipment	8,197,945		8,197,945	-	8,197,945
22	335	Misc Power Plant Equipment	1,222,440		1,222,440	-	1,222,440
23	336	Roads, Railroads, and Bridges	29,931		29,931	-	29,931
24	337	ARO Cost Hydro Production	50,210		50,210	(50,210)	-
25		Total Electric Hydro Production	113,010,266		113,010,266	(50,210)	112,960,056
26		<b><u>Electric Other Production</u></b>					
27	340	Land and Land Rights	226,225		226,225	-	226,225
28	341	Structures and Improvements	15,004,439		15,004,439	-	15,004,439
29	342	Fuel Holders, Producers, Accessories	14,738,807		14,738,807	-	14,738,807
30	343	Prime Movers	289,470,607		289,470,607	-	289,470,607

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

SCHEDULE B-2.1

TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_\_ UPDATED \_\_\_\_\_ REVISED

PAGE 5 OF 6

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	13 MO AVG FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	100%	\$	\$	\$
31	344	Generators	33,843,120		33,843,120	-	33,843,120
32	345	Accessory Electric Equipment	22,291,270		22,291,270	-	22,291,270
33	346	Misc Power Plant Equipment	3,796,323		3,796,323	-	3,796,323
34	347	ARO Cost Other Production	32,136		32,136	(32,136)	-
35		Total Electric Other Production	379,402,927		379,402,927	(32,136)	379,370,792
36		<b><u>Electric Transmission</u></b>					
37	350	Land and Land Rights	12,647,025		12,647,025	-	12,647,025
38	352	Structures and Improvements	6,674,058		6,674,058	-	6,674,058
39	353	Station Equipment	202,375,037		202,375,037	-	202,375,037
40	354	Towers and Fixtures	51,276,347		51,276,347	-	51,276,347
41	355	Poles and Fixtures	78,857,602		78,857,602	-	78,857,602
42	356	OH Conductors and Devices	52,434,810		52,434,810	-	52,434,810
43	357	Underground Conduit	2,278,628		2,278,628	-	2,278,628
44	358	UG Conductors and Devices	7,425,136		7,425,136	-	7,425,136
45	359	ARO Cost Elec Transmission	218,085		218,085	(218,085)	-
46		Total Electric Transmission	414,186,728		414,186,728	(218,085)	413,968,643
47		<b><u>Electric Distribution</u></b>					
48	360	Land and Land Rights	4,123,724		4,123,724	-	4,123,724
49	361	Structures and Improvements	7,061,215		7,061,215	-	7,061,215
50	362	Station Equipment	135,377,323		135,377,323	-	135,377,323
51	364	Poles, Towers, and Fixtures	196,580,798		196,580,798	-	196,580,798
52	365	OH Conductors and Devices	280,852,262		280,852,262	-	280,852,262
53	366	Underground Conduit	88,038,906		88,038,906	-	88,038,906
54	367	UG Conductors and Devices	187,313,671		187,313,671	-	187,313,671
55	368	Line Transformers	156,321,005		156,321,005	-	156,321,005
56	369	Services	32,008,283		32,008,283	-	32,008,283
57	370	Meters	42,272,276		42,272,276	-	42,272,276
58	371	Install on Customer Premise	-		-	-	-
59	373	Street Lighting / Signal Systems	99,670,958		99,670,958	-	99,670,958
60	374	ARO Cost Elec Distribution	637,255		637,255	(637,255)	-
61		Total Electric Distribution	1,230,257,675		1,230,257,675	(637,255)	1,229,620,421

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

SCHEDULE B-2.1

TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	13 MO AVG FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	100%	\$	\$	\$
62		<b><u>Electric General Plant</u></b>					
63	389	Land and Land Rights	-		-	-	-
64	390	Structures and Improvements	-		-	-	-
65	391	Office Furniture and Equipment	-		-	-	-
66	392	Transportation Equipment	9,782,709		9,782,709	-	9,782,709
67	393	Stores Equipment	-		-	-	-
68	394	Tools, Shop, and Garage Equipment	6,381,987		6,381,987	-	6,381,987
69	395	Laboratory Equipment	-		-	-	-
70	396	Power Operated Equipment	2,483,168		2,483,168	-	2,483,168
71	397	Communication Equipment	4,399,841		4,399,841	(4,399,841)	-
72	398	Miscellaneous Equipment	-		-	-	-
73		Total Electric General Plant	23,047,705		23,047,705	(4,399,841)	18,647,864
74		<b><u>Common Plant (1)</u></b>					
75	301	Organization	58,648		58,648	-	58,648
76	302	Franchises and Consents	-		-	-	-
77	303	Misc Intangible Plant	70,007,616		70,007,616	-	70,007,616
78	389	Land and Land Rights	1,237,159		1,237,159	-	1,237,159
79	390	Structures and Improvements	54,659,836		54,659,836	-	54,659,836
80	391	Office Furniture and Equipment	37,109,373		37,109,373	-	37,109,373
81	392	Transportation Equipment	289,731		289,731	-	289,731
82	393	Stores Equipment	1,052,776		1,052,776	-	1,052,776
83	394	Tools, Shop, and Garage Equipment	2,713,106		2,713,106	-	2,713,106
84	395	Laboratory Equipment	-		-	-	-
85	396	Power Operated Equipment	174,985		174,985	-	174,985
86	397	Communication Equipment	31,437,638		31,437,638	-	31,437,638
87	398	Miscellaneous Equipment	21,000		21,000	-	21,000
88	399	ARO Cost Common	-		-	-	-
89		Total Common Plant allocated to Electric	198,761,867		198,761,867	-	198,761,867
90		TOTAL ELECTRIC PLANT IN SERVICE	4,964,426,213		4,964,426,213	(791,348,696)	4,173,077,517

(1) 70% Common Plant allocated to Electric.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2.2

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			\$		\$		
1	310	Land and Land Rights	(360,851)	100.000%	(360,851)		ECR amounts excluded from rate base
2	311	Structures and Improvements	(2,513,606)	100.000%	(2,513,606)		ECR amounts excluded from rate base
3	312	Boiler Plant Equipment	(312,747,152)	100.000%	(312,747,152)		ECR amounts excluded from rate base
4	316	Misc Power Plant Equip	(487,939)	100.000%	(487,939)		ECR amounts excluded from rate base
5	317	ARO Cost Steam Production	(48,992,028)	100.000%	(48,992,028)		ARO amounts excluded from rate base
6	337	ARO Cost Hydro Production	(50,210)	100.000%	(50,210)		ARO amounts excluded from rate base
7	347	ARO Cost Other Production	(32,136)	100.000%	(32,136)		ARO amounts excluded from rate base
8	359	ARO Cost Elec Transmission	(218,085)	100.000%	(218,085)		ARO amounts excluded from rate base
9	374	ARO Cost Elec Distribution	(637,255)	100.000%	(637,255)		ARO amounts excluded from rate base
10	397	Communication Equipment (General)	<u>(3,078,185)</u>	100.000%	<u>(3,078,185)</u>		DSM amounts excluded from rate base
11		TOTAL ADJUSTMENTS	<u>(369,117,447)</u>		<u>(369,117,447)</u>		

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

SCHEDULE B-2.2

TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			\$		\$		
1	310	Land and Land Rights	(360,851)	100.000%	(360,851)		ECR amounts excluded from rate base
2	311	Structures and Improvements	(2,513,606)	100.000%	(2,513,606)		ECR amounts excluded from rate base
3	312	Boiler Plant Equipment	(733,656,746)	100.000%	(733,656,746)		ECR amounts excluded from rate base
4	316	Misc Power Plant Equip	(487,939)	100.000%	(487,939)		ECR amounts excluded from rate base
5	317	ARO Cost Steam Production	(48,992,028)	100.000%	(48,992,028)		ARO amounts excluded from rate base
6	337	ARO Cost Hydro Production	(50,210)	100.000%	(50,210)		ARO amounts excluded from rate base
7	347	ARO Cost Other Production	(32,136)	100.000%	(32,136)		ARO amounts excluded from rate base
8	359	ARO Cost Elec Transmission	(218,085)	100.000%	(218,085)		ARO amounts excluded from rate base
9	374	ARO Cost Elec Distribution	(637,255)	100.000%	(637,255)		ARO amounts excluded from rate base
10	397	Communication Equipment (General)	<u>(4,399,841)</u>	100.000%	<u>(4,399,841)</u>		DSM amounts excluded from rate base
11		TOTAL ADJUSTMENTS	<u>(791,348,696)</u>		<u>(791,348,696)</u>		

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM MARCH 1, 2014 TO FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2.3

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 6

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	BASE PERIOD ENDING BALANCE
			\$	\$	\$	\$	\$
1		<b><u>Electric Intangible Plant</u></b>					
2	301	Organization	2,240	71,104	-	-	73,344
3	302	Franchises and Consents	-	-	-	-	-
4	303	Misc Intangible Plant	-	-	-	-	-
5		Total Intangible Plant	2,240	71,104	-	-	73,344
6		<b><u>Electric Steam Production</u></b>					
7	310	Land and Land Rights	6,802,401	-	(4,076)	(2,394)	6,795,932
8	311	Structures and Improvements	302,015,606	5,084,094	(2,954,557)	-	304,145,143
9	312	Boiler Plant Equipment	1,462,920,185	338,457,355	(76,305,135)	-	1,725,072,405
10	313	Engines and engine-driven generators	-	-	-	-	-
11	314	Turbogenerator Units	233,063,696	13,810,485	(354,637)	-	246,519,544
12	315	Accessory Electric Equipment	179,400,077	3,291,045	(5,846,235)	-	176,844,887
13	316	Misc Power Plant Equip	18,878,938	2,158,153	(120,333)	-	20,916,758
14	317	ARO Cost Steam Production	49,007,101	-	(15,073)	-	48,992,028
15		Total Electric Steam Production	2,252,088,005	362,801,131	(85,600,046)	(2,394)	2,529,286,696
16		<b><u>Electric Hydro Production</u></b>					
17	330	Land and Land Rights	7	-	-	-	7
18	331	Structures and Improvements	5,960,760	1,789,285	(13,366)	-	7,736,679
19	332	Reservoirs, Dams, and Water	13,130,609	3,952,034	(1,963)	-	17,080,681
20	333	Water Wheels, Turbines, Generators	36,268,447	26,327,951	(301,530)	-	62,294,868
21	334	Accessory Electric Equipment	6,148,184	2,052,486	(2,726)	-	8,197,945
22	335	Misc Power Plant Equipment	322,890	899,550	-	-	1,222,440
23	336	Roads, Railroads, and Bridges	29,931	-	-	-	29,931
24	337	ARO Cost Hydro Production	50,210	-	-	-	50,210
25		Total Electric Hydro Production	61,911,037	35,021,305	(319,584)	-	96,612,759
26		<b><u>Electric Other Production</u></b>					
27	340	Land and Land Rights	13,148	210,683	-	2,394	226,225
28	341	Structures and Improvements	15,004,439	-	-	-	15,004,439
29	342	Fuel Holders, Producers, Accessories	7,601,229	609,863	-	-	8,211,092
30	343	Prime Movers	161,510,288	2,001,972	52,396	-	163,564,656

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM MARCH 1, 2014 TO FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2.3

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	BASE PERIOD ENDING BALANCE
			\$	\$	\$	\$	\$
31	344	Generators	33,483,434	554,685	(195,000)	-	33,843,120
32	345	Accessory Electric Equipment	21,432,297	858,972	-	-	22,291,270
33	346	Misc Power Plant Equipment	3,796,323	-	-	-	3,796,323
34	347	ARO Cost Other Production	32,136	-	-	-	32,136
35		Total Electric Other Production	242,873,295	4,236,176	(142,604)	2,394	246,969,261
36		<b><u>Electric Transmission</u></b>					
37	350	Land and Land Rights	10,884,232	639,630	-	-	11,523,862
38	352	Structures and Improvements	6,602,296	71,762	-	-	6,674,058
39	353	Station Equipment	147,065,583	35,647,765	(410,219)	-	182,303,130
40	354	Towers and Fixtures	40,885,187	581,442	(28,192)	-	41,438,437
41	355	Poles and Fixtures	61,259,638	10,630,244	(60,763)	-	71,829,119
42	356	OH Conductors and Devices	49,187,344	3,371,117	(123,651)	-	52,434,810
43	357	Underground Conduit	2,278,628	-	-	-	2,278,628
44	358	UG Conductors and Devices	7,425,136	-	-	-	7,425,136
45	359	ARO Cost Elec Transmission	218,085	-	-	-	218,085
46		Total Electric Transmission	325,806,129	50,941,960	(622,825)	-	376,125,265
47		<b><u>Electric Distribution</u></b>					
48	360	Land and Land Rights	4,123,724	-	-	-	4,123,724
49	361	Structures and Improvements	6,804,106	273,762	(16,653)	-	7,061,215
50	362	Station Equipment	119,949,319	10,899,734	(51,773)	-	130,797,280
51	364	Poles, Towers, and Fixtures	163,606,824	18,116,882	(1,125,598)	-	180,598,108
52	365	OH Conductors and Devices	261,847,692	14,949,554	(1,095,240)	-	275,702,006
53	366	Underground Conduit	75,133,334	4,887,898	(3,121)	-	80,018,110
54	367	UG Conductors and Devices	169,552,857	15,559,551	(433,671)	-	184,678,737
55	368	Line Transformers	147,401,701	4,628,731	(13,915)	-	152,016,517
56	369	Services	30,194,052	155,783	(58)	-	30,349,777
57	370	Meters	39,431,876	2,105,500	-	-	41,537,377
58	371	Install on Customer Premise	-	-	-	-	-
59	373	Street Lighting / Signal Systems	88,238,170	8,544,466	(976,224)	-	95,806,412
60	374	ARO Cost Elec Distribution	637,771	-	(516)	-	637,255
61		Total Electric Distribution	1,106,921,425	80,121,862	(3,716,769)	-	1,183,326,517



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM MARCH 1, 2014 TO FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2.3

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	BASE PERIOD ENDING BALANCE
			\$	\$	\$	\$	\$
62	E	<b>Electric General Plant</b>					
63	389	Land and Land Rights	-	-	-	-	-
64	390	Structures and Improvements	-	-	-	-	-
65	391	Office Furniture and Equipment	-	-	-	-	-
66	392	Transportation Equipment	8,660,518	1,029,559	-	-	9,690,077
67	393	Stores Equipment	-	-	-	-	-
68	394	Tools, Shop, and Garage Equipment	5,039,014	1,151,971	-	-	6,190,985
69	395	Laboratory Equipment	-	-	-	-	-
70	396	Power Operated Equipment	2,350,967	132,201	-	-	2,483,168
71	397	Communication Equipment	1,854,295	1,223,890	-	-	3,078,185
72	398	Miscellaneous Equipment	-	-	-	-	-
73		Total Electric General Plant	17,904,794	3,537,620	-	-	21,442,415
74	C	<b>Common Plant (1)</b>					
75	301	Organization	58,648	-	-	-	58,648
76	302	Franchises and Consents	-	-	-	-	-
77	303	Misc Intangible Plant	54,654,569	10,760,074	(795,354)	-	64,619,290
78	389	Land and Land Rights	1,321,188	-	(49,029)	(35,000)	1,237,159
79	390	Structures and Improvements	53,633,211	1,554,089	(1,257,984)	-	53,929,315
80	391	Office Furniture and Equipment	26,478,324	8,437,366	(668,612)	-	34,247,078
81	392	Transportation Equipment	267,254	22,477	-	-	289,731
82	393	Stores Equipment	933,605	119,171	-	-	1,052,776
83	394	Tools, Shop, and Garage Equipment	2,653,397	59,709	-	-	2,713,106
84	395	Laboratory Equipment	-	-	-	-	-
85	396	Power Operated Equipment	174,985	-	-	-	174,985
86	397	Communication Equipment	26,872,966	3,290,735	-	-	30,163,702
87	398	Miscellaneous Equipment	-	21,000	-	-	21,000
88	399	ARO Cost Common	75,207	-	(75,207)	-	-
89		Total Common Plant allocated to Electric	167,123,354	24,264,622	(2,846,186)	(35,000)	188,506,789
90		TOTAL ELECTRIC PLANT IN SERVICE	4,174,630,279	560,995,780	(93,248,013)	(35,000)	4,642,343,046

(1) 70% Common Plant allocated to Electric.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM JULY 1, 2015 TO JUNE 30, 2016

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD

SCHEDULE B-2.3

TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	FORECAST PERIOD ENDING BALANCE	FORECAST PERIOD 13 MONTH AVERAGE
			\$	\$	\$	\$	\$	\$
1		<b><u>Electric Intangible Plant</u></b>						
2	301	Organization	73,344	-	-	-	73,344	73,344
3	302	Franchises and Consents	-	-	-	-	-	-
4	303	Misc Intangible Plant	-	-	-	-	-	-
5		Total Intangible Plant	73,344	-	-	-	73,344	73,344
6		<b><u>Electric Steam Production</u></b>						
7	310	Land and Land Rights	6,795,932	-	-	-	6,795,932	6,795,932
8	311	Structures and Improvements	296,197,281	175,000	(362,867)	-	296,009,414	296,290,522
9	312	Boiler Plant Equipment	1,768,183,958	410,894,179	(63,286,858)	-	2,115,791,280	1,871,540,893
10	313	Engines and engine-driven generators	-	-	-	-	-	-
11	314	Turbogenerator Units	227,972,216	525,000	-	-	228,497,216	228,087,024
12	315	Accessory Electric Equipment	130,135,349	98,500	(2,531,773)	-	127,702,077	130,011,982
13	316	Misc Power Plant Equip	18,369,440	9,973,675	-	-	28,343,114	23,967,320
14	317	ARO Cost Steam Production	48,992,028	-	-	-	48,992,028	48,992,028
15		Total Electric Steam Production	2,496,646,205	421,666,354	(66,181,498)	-	2,852,131,061	2,605,685,700
16		<b><u>Electric Hydro Production</u></b>						
17	330	Land and Land Rights	7	-	-	-	7	7
18	331	Structures and Improvements	7,736,679	142,500	-	-	7,879,179	7,846,294
19	332	Reservoirs, Dams, and Water	17,080,681	-	-	-	17,080,681	17,080,681
20	333	Water Wheels, Turbines, Generators	62,294,868	33,613,011	-	-	95,907,880	78,582,760
21	334	Accessory Electric Equipment	8,197,945	-	-	-	8,197,945	8,197,945
22	335	Misc Power Plant Equipment	1,222,440	-	-	-	1,222,440	1,222,440
23	336	Roads, Railroads, and Bridges	29,931	-	-	-	29,931	29,931
24	337	ARO Cost Hydro Production	50,210	-	-	-	50,210	50,210
25		Total Electric Hydro Production	96,612,759	33,755,511	-	-	130,368,270	113,010,266
26		<b><u>Electric Other Production</u></b>						
27	340	Land and Land Rights	226,225	-	-	-	226,225	226,225
28	341	Structures and Improvements	15,004,439	-	-	-	15,004,439	15,004,439
29	342	Fuel Holders, Producers, Accessories	8,211,092	8,486,030	-	-	16,697,122	14,738,807
30	343	Prime Movers	288,500,306	1,252,713	-	-	289,753,019	289,470,607
31	344	Generators	33,843,120	-	-	-	33,843,120	33,843,120
32	345	Accessory Electric Equipment	22,291,270	-	-	-	22,291,270	22,291,270
33	346	Misc Power Plant Equipment	3,796,323	-	-	-	3,796,323	3,796,323
34	347	ARO Cost Other Production	32,136	-	-	-	32,136	32,136
35		Total Electric Other Production	371,904,910	9,738,743	-	-	381,643,653	379,402,927

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM JULY 1, 2015 TO JUNE 30, 2016

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_ FORECASTED PERIOD

SCHEDULE B-2.3

TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_\_\_ UPDATED \_\_\_\_\_ REVISED

PAGE 5 OF 6

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	FORECAST PERIOD ENDING BALANCE	FORECAST PERIOD 13 MONTH AVERAGE
			\$	\$	\$	\$	\$	\$
36		<b><u>Electric Transmission</u></b>						
37	350	Land and Land Rights	11,523,862	2,085,874	-	-	13,609,736	12,647,025
38	352	Structures and Improvements	6,674,058	-	-	-	6,674,058	6,674,058
39	353	Station Equipment	199,193,895	6,268,760	-	-	205,462,655	202,375,037
40	354	Towers and Fixtures	51,276,347	-	-	-	51,276,347	51,276,347
41	355	Poles and Fixtures	73,369,892	12,316,532	-	-	85,686,424	78,857,602
42	356	OH Conductors and Devices	52,434,810	-	-	-	52,434,810	52,434,810
43	357	Underground Conduit	2,278,628	-	-	-	2,278,628	2,278,628
44	358	UG Conductors and Devices	7,425,136	-	-	-	7,425,136	7,425,136
45	359	ARO Cost Elec Transmission	218,085	-	-	-	218,085	218,085
46		Total Electric Transmission	404,394,713	20,671,165	-	-	425,065,879	414,186,728
47		<b><u>Electric Distribution</u></b>						
48	360	Land and Land Rights	4,123,724	-	-	-	4,123,724	4,123,724
49	361	Structures and Improvements	7,061,215	-	-	-	7,061,215	7,061,215
50	362	Station Equipment	131,057,468	6,492,953	-	-	137,550,420	135,377,323
51	364	Poles, Towers, and Fixtures	187,615,579	18,612,127	-	-	206,227,706	196,580,798
52	365	OH Conductors and Devices	277,641,880	6,266,866	-	-	283,908,746	280,852,262
53	366	Underground Conduit	83,151,110	9,795,975	-	-	92,947,085	88,038,906
54	367	UG Conductors and Devices	185,410,263	3,701,057	-	-	189,111,320	187,313,671
55	368	Line Transformers	153,635,643	5,566,539	-	-	159,202,182	156,321,005
56	369	Services	30,384,119	3,023,220	-	-	33,407,339	32,008,283
57	370	Meters	41,807,377	917,198	-	-	42,724,575	42,272,276
58	371	Install on Customer Premise	-	-	-	-	-	-
59	373	Street Lighting / Signal Systems	97,339,640	4,702,318	-	-	102,041,958	99,670,958
60	374	ARO Cost Elec Distribution	637,255	-	-	-	637,255	637,255
61		Total Electric Distribution	1,199,865,273	59,078,252	-	-	1,258,943,525	1,230,257,675
62	E	<b><u>Electric General Plant</u></b>						
63	389	Land and Land Rights	-	-	-	-	-	-
64	390	Structures and Improvements	-	-	-	-	-	-
65	391	Office Furniture and Equipment	-	-	-	-	-	-
66	392	Transportation Equipment	9,690,077	172,031	-	-	9,862,108	9,782,709
67	393	Stores Equipment	-	-	-	-	-	-
68	394	Tools, Shop, and Garage Equipment	6,190,985	354,719	-	-	6,545,703	6,381,987
69	395	Laboratory Equipment	-	-	-	-	-	-
70	396	Power Operated Equipment	2,483,168	-	-	-	2,483,168	2,483,168
71	397	Communication Equipment	3,593,740	1,668,377	-	-	5,262,117	4,399,841

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM JULY 1, 2015 TO JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.3

PAGE 6 OF 6

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	FORECAST PERIOD ENDING BALANCE	FORECAST PERIOD 13 MONTH AVERAGE
			\$	\$	\$	\$	\$	\$
72	398	Miscellaneous Equipment	-	-	-	-	-	-
73		Total Electric General Plant	21,957,969	2,195,127	-	-	24,153,097	23,047,705
74	C	<b>Common Plant (1)</b>						
75	301	Organization	58,648	-	-	-	58,648	58,648
76	302	Franchises and Consents	-	-	-	-	-	-
77	303	Misc Intangible Plant	65,770,873	7,823,248	-	-	73,594,121	70,007,616
78	389	Land and Land Rights	1,237,159	-	-	-	1,237,159	1,237,159
79	390	Structures and Improvements	53,929,315	1,344,673	-	-	55,273,989	54,659,836
80	391	Office Furniture and Equipment	34,327,940	5,440,223	(430,672)	-	39,337,490	37,109,373
81	392	Transportation Equipment	289,731	-	-	-	289,731	289,731
82	393	Stores Equipment	1,052,776	-	-	-	1,052,776	1,052,776
83	394	Tools, Shop, and Garage Equipment	2,713,106	-	-	-	2,713,106	2,713,106
84	395	Laboratory Equipment	-	-	-	-	-	-
85	396	Power Operated Equipment	174,985	-	-	-	174,985	174,985
86	397	Communication Equipment	30,163,702	2,365,882	-	-	32,529,583	31,437,638
87	398	Miscellaneous Equipment	21,000	-	-	-	21,000	21,000
88	399	ARO Cost Common	-	-	-	-	-	-
89		Total Common Plant allocated to Electric	189,739,235	16,974,026	(430,672)	-	206,282,588	198,761,867
90		TOTAL ELECTRIC PLANT IN SERVICE	4,781,194,408	564,079,179	(66,612,170)	-	5,278,661,417	4,964,426,213

(1) 70% Common Plant allocated to Electric.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
PROPERTY MERGED OR ACQUIRED  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2.4

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

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LINE NO.	ACCT. NO.	DESCRIPTION OF PROPERTY	ACQUISITION COST	COST BASIS	ACQUISITION ADJUSTMENT	COMMISSION APPROVAL DATE (DOCKET NO.)	DATE OF ACQUISITION	EXPLANATION OF TREATMENT
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THE COMPANY HAS NOT MERGED OR ACQUIRED PROPERTY FROM OTHER THAN AFFILIATED COMPANIES.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
PROPERTY MERGED OR ACQUIRED  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

SCHEDULE B-2.4

TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_\_ UPDATED \_\_\_\_\_ REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

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LINE NO.	ACCT. NO.	DESCRIPTION OF PROPERTY	ACQUISITION COST	COST BASIS	ACQUISITION ADJUSTMENT	COMMISSION APPROVAL DATE (DOCKET NO.)	DATE OF ACQUISITION	EXPLANATION OF TREATMENT
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THE COMPANY HAS NOT MERGED OR ACQUIRED PROPERTY FROM OTHER THAN AFFILIATED COMPANIES.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
LEASED PROPERTY  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.5

PAGE 1 OF 2

WITNESS: K. W. BLAKE

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LINE NO.	IDENTIFICATION OR REFERENCE NUMBER	DESCRIPTION OF TYPE AND USE OF PROPERTY	NAME OF LESSEE	FREQUENCY OF PAYMENT	AMOUNT OF LEASE PAYMENT	DOLLAR VALUE OF PROPERTY INVOLVED	EXPLANATION METHOD OF CAPITALIZATION
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THE COMPANY DOES NOT HAVE ANY CAPITAL LEASES.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
LEASED PROPERTY  
AS OF JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.5

PAGE 2 OF 2

WITNESS: K. W. BLAKE

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LINE NO.	IDENTIFICATION OR REFERENCE NUMBER	DESCRIPTION OF TYPE AND USE OF PROPERTY	NAME OF LESSEE	FREQUENCY OF PAYMENT	AMOUNT OF LEASE PAYMENT	DOLLAR VALUE OF PROPERTY INVOLVED	EXPLANATION METHOD OF CAPITALIZATION
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THE COMPANY DOES NOT HAVE ANY CAPITAL LEASES.



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE  
AS OF FEBRUARY 28, 2015

DATA:  X \_\_\_ BASE PERIOD \_\_\_ FORECASTED PERIOD

SCHEDULE B-2.6

TYPE OF FILING:  X \_\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION AND LOCATION OF PROPERTY	ACQUISITION DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	REVENUE REALIZED			EXPENSES INCURRED		
						AMOUNT	ACCT NO.	DESCRIPTION	AMOUNT	ACCT NO.	DESCRIPTION
			\$	\$	\$	\$				\$	
1	Land (Russell Corner - Tract No. D143) located at Eastside of US Hwy 42 North of KY Highway 53 intended for Substation	23-Oct-1979	28,633	-	28,633						
2	Land (Russell Corner - Tract No. D143) located at Eastside of US Hwy 42 North of KY Highway 53 intended for Substation	1-Mar-2014	161,322	-	161,322						
3	Land (Mt. Washington - Tract No. D141) located at Lots 4 & 5, Section 1 of Larry Subdivision on Gene Street intended for Substation	19-Sep-1979	60,595	-	60,595						
4	Land (River Bluff - Tract No. D142) located at U.S. Hwy 42 and River Bluff Road intended for Substation	23-Oct-1979	56,140	-	56,140						
5	Land (Kentucky Street - Tract No. D146) located at Northwest corner of Second and Kentucky Street intended for Substation	2-May-1983	217,017	-	217,017						
6	Land (Kentucky Street - Tract No. D146) located at Northwest corner of Second and Kentucky Street intended for Substation	1-Jun-1992	8,846	-	8,846						
7	Station Equipment - Fence (Kentucky Street - Tract No. D146) located at Northwest corner of Second and Kentucky Street intended for Substation	1-Jun-1992	2,536	-	2,536						
8	Land (US 42 - Tract No. D152) located at 5901 US Highway 42 intended for Substation	31-Jan-2000	253,321	-	253,321						
9	Land (Tucker Station Distribution Substation) located at Blankenbaker Station Business Park - Tract 13 intended for Substation	17-Dec-2010	745,731	-	745,731						
10	Land located at 7301 Distribution Drive at Riverport intended for Office and Storage	13-Nov-2012	839,535	-	839,535						
11	Structures and Improvements located at 7301 Distribution Drive at Riverport intended for Office and Storage	13-Nov-2012	2,772,653	(83,064)	2,689,589				45,749	421	Depreciation Expense
12	Land Rights (Fegenbush Distribution Substation) located at General Electric Appliance Park Plant intended for Substation	1-May-2012	519,009	-	519,009						
13	Land (Kentucky Sub) located at located at Northwest corner of Second and Kentucky Street intended for Substation	1-Jun-1992	9,967	-	9,967						
14	Station Equipment - Fence (Kentucky Sub) located at Northwest corner of Second and Kentucky Street intended for Substation	1-Jun-1992	9,212	-	9,212						
15	TOTAL PLANT HELD FOR FUTURE USE		5,684,518	(83,064)	5,601,453	-			45,749		

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_\_X\_\_\_FORECASTED PERIOD

SCHEDULE B-2.6

TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION AND LOCATION OF PROPERTY	ACQUISITION DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	REVENUE REALIZED			EXPENSES INCURRED		
						AMOUNT	ACCT NO.	DESCRIPTION	AMOUNT	ACCT NO.	DESCRIPTION
			\$	\$	\$	\$				\$	
1	Land (Russell Corner - Tract No. D143) located at Eastside of US Hwy 42 North of KY Highway 53 intended for Substation	23-Oct-1979	28,633	-	28,633						
2	Land (Russell Corner - Tract No. D143) located at Eastside of US Hwy 42 North of KY Highway 53 intended for Substation	1-Mar-2014	161,322	-	161,322						
3	Land (Mt. Washington - Tract No. D141) located at Lots 4 & 5, Section 1 of Larry Subdivision on Gene Street intended for Substation	19-Sep-1979	60,595	-	60,595						
4	Land (River Bluff - Tract No. D142) located at U.S. Hwy 42 and River Bluff Road intended for Substation	23-Oct-1979	56,140	-	56,140						
5	Land (Kentucky Street - Tract No. D146) located at Northwest corner of Second and Kentucky Street intended for Substation	2-May-1983	217,017	-	217,017						
6	Land (Kentucky Street - Tract No. D146) located at Northwest corner of Second and Kentucky Street intended for Substation	1-Jun-1992	8,846	-	8,846						
7	Station Equipment - Fence (Kentucky Street - Tract No. D146) located at Northwest corner of Second and Kentucky Street intended for Substation	1-Jun-1992	2,536	-	2,536						
8	Land (US 42 - Tract No. D152) located at 5901 US Highway 42 intended for Substation	31-Jan-2000	253,321	-	253,321						
9	Land (Tucker Station Distribution Substation) located at Blankenbaker Station Business Park - Tract 13 intended for Substation	17-Dec-2010	745,731	-	745,731						
10	Land located at 7301 Distribution Drive at Riverport intended for Office and Storage	13-Nov-2012	839,535	-	839,535						
11	Structures and Improvements located at 7301 Distribution Drive at Riverport intended for Office and Storage	13-Nov-2012	2,772,653	(121,196)	2,651,457				45,749	421	Depreciation Expense
12	Land Rights (Fegenbush Distribution Substation) located at General Electric Appliance Park Plant intended for Substation	1-May-2012	519,009	-	519,009						
13	Land (Kentucky Sub) located at located at Northwest corner of Second and Kentucky Street intended for Substation	1-Jun-1992	9,967	-	9,967						
14	Station Equipment - Fence (Kentucky Sub) located at Northwest corner of Second and Kentucky Street intended for Substation	1-Jun-1992	9,212	-	9,212						
15	TOTAL PLANT HELD FOR FUTURE USE		5,684,518	(121,196)	5,563,322	-			45,749		

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
PROPERTY EXCLUDED FROM RATE BASE  
(FOR REASONS OTHER THAN JURISDICTIONAL ALLOCATION)  
AS OF FEBRUARY 28, 2015

DATA:    X    BASE PERIOD    FORECASTED PERIOD  
TYPE OF FILING:    X    ORIGINAL       UPDATED       REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.7  
PAGE 1 OF 2  
WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR DESCRIPTION OF EXCLUDED PROPERTY	IN-SERVICE DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	PERIOD REVENUE AND EXPENSE		REASONS FOR EXCLUSION
							AMOUNT	ACCT NO.	
				\$	\$	\$	\$		
1		<b>Land and Land Rights:</b>							
2	121	Former Camp Taylor Substation - Tract No. D15	17-Dec-1939	29	-	29			Non-utility property not included in rate base
3	121	West Eastwood Distribution Substation	1-Sep-1978	21,927	-	21,927			Non-utility property not included in rate base
4	121	West Eastwood Distribution Substation	5-Oct-2010	455,614	-	455,614			Non-utility property not included in rate base
5	121	943 Fetter Avenue - Tract No. F8-1	7-Feb-1941	332	-	332			Non-utility property not included in rate base
6	121	2334 Lexington Road - Tract No. F20	17-Sep-1942	517	-	517			Non-utility property not included in rate base
7	121	Former Strawberry Lane Substation - Tract No. F43	11-Jul-1955	1,074	-	1,074			Non-utility property not included in rate base
8	121	Former Plymouth Substation - Tract No. D70	26-Sep-1956	3,291	-	3,291			Non-utility property not included in rate base
9	121	Standard Avenue Substation - Tract No. D124	21-Mar-1973	5,677	-	5,677			Non-utility property not included in rate base
10	121	3842 Grand Avenue - Tract No. F19-2	30-Jun-1942	269	-	269			Non-utility property not included in rate base
11	121	10th St. & Ormsby - Tract No. F3-1	31-Mar-2001	50,000	-	50,000			Non-utility property not included in rate base
12	121	Cherry Hill Coal Mine - Tract No. K2	30-Jun-1940	185	-	185			Non-utility property not included in rate base
13	121	Cherry Hill Coal Mine - Tract No. K4	30-Jun-1940	15	-	15			Non-utility property not included in rate base
14	121	Cherry Hill Coal Mine - Tract No. K5	30-Jun-1940	48	-	48			Non-utility property not included in rate base
15	121	Cherry Hill Coal Mine - Tract No. K6	30-Jun-1940	192	-	192			Non-utility property not included in rate base
16	121	Cherry Hill Coal Mine - Tract No. K12	30-Jun-1966	250	-	250			Non-utility property not included in rate base
17	121	Cherry Hill Coal Mine - Mineral Rights Tract No. K1B	17-Jun-1954	31,483	-	31,483			Non-utility property not included in rate base
18	121	Cherry Hill Coal Mine - Mineral Rights	29-Jul-1940	31,628	-	31,628			Non-utility property not included in rate base
19	121	Cherry Hill Coal Mine - Right of Way	30-Jun-1940	250	-	250			Non-utility property not included in rate base
20		<b>TOTAL</b>		<u>602,781</u>	<u>-</u>	<u>602,781</u>	<u>-</u>		Non-utility property not included in rate base

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
PROPERTY EXCLUDED FROM RATE BASE  
(FOR REASONS OTHER THAN JURISDICTIONAL ALLOCATION)  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.7  
PAGE 2 OF 2  
WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR DESCRIPTION OF EXCLUDED PROPERTY	IN-SERVICE DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	PERIOD REVENUE AND EXPENSE		REASONS FOR EXCLUSION
							AMOUNT	ACCT NO.	
				\$	\$	\$	\$		
1		<b>Land and Land Rights:</b>							
2	121	Former Camp Taylor Substation - Tract No. D15	17-Dec-1939	29	-	29			Non-utility property not included in rate base
3	121	West Eastwood Distribution Substation	1-Sep-1978	21,927	-	21,927			Non-utility property not included in rate base
4	121	West Eastwood Distribution Substation	5-Oct-2010	455,614	-	455,614			Non-utility property not included in rate base
5	121	943 Fetter Avenue - Tract No. F8-1	7-Feb-1941	332	-	332			Non-utility property not included in rate base
6	121	2334 Lexington Road - Tract No. F20	17-Sep-1942	517	-	517			Non-utility property not included in rate base
7	121	Former Strawberry Lane Substation - Tract No. F43	11-Jul-1955	1,074	-	1,074			Non-utility property not included in rate base
8	121	Former Plymouth Substation - Tract No. D70	26-Sep-1956	3,291	-	3,291			Non-utility property not included in rate base
9	121	Standard Avenue Substation - Tract No. D124	21-Mar-1973	5,677	-	5,677			Non-utility property not included in rate base
10	121	3842 Grand Avenue - Tract No. F19-2	30-Jun-1942	269	-	269			Non-utility property not included in rate base
11	121	10th St. & Ormsby - Tract No. F3-1	31-Mar-2001	50,000	-	50,000			Non-utility property not included in rate base
12	121	Cherry Hill Coal Mine - Tract No. K2	30-Jun-1940	185	-	185			Non-utility property not included in rate base
13	121	Cherry Hill Coal Mine - Tract No. K4	30-Jun-1940	15	-	15			Non-utility property not included in rate base
14	121	Cherry Hill Coal Mine - Tract No. K5	30-Jun-1940	48	-	48			Non-utility property not included in rate base
15	121	Cherry Hill Coal Mine - Tract No. K6	30-Jun-1940	192	-	192			Non-utility property not included in rate base
16	121	Cherry Hill Coal Mine - Tract No. K12	30-Jun-1966	250	-	250			Non-utility property not included in rate base
17	121	Cherry Hill Coal Mine - Mineral Rights Tract No. K1B	17-Jun-1954	31,483	-	31,483			Non-utility property not included in rate base
18	121	Cherry Hill Coal Mine - Mineral Rights	29-Jul-1940	31,628	-	31,628			Non-utility property not included in rate base
19	121	Cherry Hill Coal Mine - Right of Way	30-Jun-1940	250	-	250			Non-utility property not included in rate base
20		TOTAL		602,781	-	602,781			Non-utility property not included in rate base

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-3

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	RESERVE BALANCES					
			BASE PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$	100%	\$	\$	\$
1		<b><u>Electric Intangible Plant</u></b>						
2	301	Organization	73,344	-		-	-	-
3	302	Franchises and Consents	-	-		-	-	-
4	303	Misc Intangible Plant	-	-		-	-	-
5		Total Intangible Plant	73,344	-		-	-	-
6		<b><u>Electric Steam Production</u></b>						
7	310	Land and Land Rights	6,795,932	-		-	-	-
8	311	Structures and Improvements	304,145,143	(208,724,164)		(208,724,164)	92,209	(208,631,955)
9	312	Boiler Plant Equipment	1,725,072,405	(732,488,735)		(732,488,735)	2,467,490	(730,021,245)
10	313	Engines and engine-driven generators	-	-		-	-	-
11	314	Turbogenerator Units	246,519,544	(137,850,978)		(137,850,978)	-	(137,850,978)
12	315	Accessory Electric Equipment	176,844,887	(128,106,839)		(128,106,839)	-	(128,106,839)
13	316	Misc Power Plant Equip	20,916,758	(8,323,477)		(8,323,477)	24,795	(8,298,682)
14	317	ARO Cost Steam Production	48,992,028	(11,399,358)		(11,399,358)	11,399,358	-
15		Total Electric Steam Production	2,529,286,696	(1,226,893,550)		(1,226,893,550)	13,983,852	(1,212,909,698)
16		<b><u>Electric Hydro Production</u></b>						
17	330	Land and Land Rights	7	-		-	-	-
18	331	Structures and Improvements	7,736,679	(4,221,859)		(4,221,859)	-	(4,221,859)
19	332	Reservoirs, Dams, and Water	17,080,681	(2,555,673)		(2,555,673)	-	(2,555,673)
20	333	Water Wheels, Turbines, Generators	62,294,868	2,269,456		2,269,456	-	2,269,456
21	334	Accessory Electric Equipment	8,197,945	(2,336,607)		(2,336,607)	-	(2,336,607)
22	335	Misc Power Plant Equipment	1,222,440	(54,500)		(54,500)	-	(54,500)
23	336	Roads, Railroads, and Bridges	29,931	(19,216)		(19,216)	-	(19,216)
24	337	ARO Cost Hydro Production	50,210	(5,007)		(5,007)	5,007	-
25		Total Electric Hydro Production	96,612,759	(6,923,407)		(6,923,407)	5,007	(6,918,400)
26		<b><u>Electric Other Production</u></b>						
27	340	Land and Land Rights	226,225	-		-	-	-
28	341	Structures and Improvements	15,004,439	(6,001,663)		(6,001,663)	-	(6,001,663)
29	342	Fuel Holders, Producers, Accessories	8,211,092	(2,801,133)		(2,801,133)	-	(2,801,133)
30	343	Prime Movers	163,564,656	(53,468,548)		(53,468,548)	-	(53,468,548)

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-3

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	RESERVE BALANCES					
			BASE PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$	100%	\$	\$	\$
31	344	Generators	33,843,120	(19,366,518)		(19,366,518)	-	(19,366,518)
32	345	Accessory Electric Equipment	22,291,270	(8,154,322)		(8,154,322)	-	(8,154,322)
33	346	Misc Power Plant Equipment	3,796,323	(1,687,260)		(1,687,260)	-	(1,687,260)
34	347	ARO Cost Other Production	32,136	(3,795)		(3,795)	3,795	-
35		Total Electric Other Production	246,969,261	(91,483,239)		(91,483,239)	3,795	(91,479,444)
36		<b><u>Electric Transmission</u></b>						
37	350	Land and Land Rights	11,523,862	(2,850,184)		(2,850,184)	-	(2,850,184)
38	352	Structures and Improvements	6,674,058	(879,254)		(879,254)	-	(879,254)
39	353	Station Equipment	182,303,130	(69,241,136)		(69,241,136)	-	(69,241,136)
40	354	Towers and Fixtures	41,438,437	(23,533,803)		(23,533,803)	-	(23,533,803)
41	355	Poles and Fixtures	71,829,119	(20,560,249)		(20,560,249)	-	(20,560,249)
42	356	OH Conductors and Devices	52,434,810	(26,865,778)		(26,865,778)	-	(26,865,778)
43	357	Underground Conduit	2,278,628	(615,920)		(615,920)	-	(615,920)
44	358	UG Conductors and Devices	7,425,136	(2,732,641)		(2,732,641)	-	(2,732,641)
45	359	ARO Cost Elec Transmission	218,085	(20,220)		(20,220)	20,220	-
46		Total Electric Transmission	376,125,265	(147,299,187)		(147,299,187)	20,220	(147,278,967)
47		<b><u>Electric Distribution</u></b>						
48	360	Land and Land Rights	4,123,724	(33)		(33)	-	(33)
49	361	Structures and Improvements	7,061,215	(2,139,572)		(2,139,572)	-	(2,139,572)
50	362	Station Equipment	130,797,280	(40,427,977)		(40,427,977)	-	(40,427,977)
51	364	Poles, Towers, and Fixtures	180,598,108	(73,649,180)		(73,649,180)	-	(73,649,180)
52	365	OH Conductors and Devices	275,702,006	(109,794,022)		(109,794,022)	-	(109,794,022)
53	366	Underground Conduit	80,018,110	(28,571,281)		(28,571,281)	-	(28,571,281)
54	367	UG Conductors and Devices	184,678,737	(53,107,797)		(53,107,797)	-	(53,107,797)
55	368	Line Transformers	152,016,517	(71,265,167)		(71,265,167)	-	(71,265,167)
56	369	Services	30,349,777	(23,504,445)		(23,504,445)	-	(23,504,445)
57	370	Meters	41,537,377	(23,546,085)		(23,546,085)	-	(23,546,085)
58	371	Install on Customer Premise	-	-		-	-	-
59	373	Street Lighting / Signal Systems	95,806,412	(36,773,425)		(36,773,425)	-	(36,773,425)
60	374	ARO Cost Elec Distribution	637,255	(37,555)		(37,555)	37,555	-
61		Total Electric Distribution	1,183,326,517	(462,816,538)		(462,816,538)	37,555	(462,778,983)

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-3

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	RESERVE BALANCES					
			BASE PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTED ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$	100%	\$	\$	\$
62	E	<b>Electric General Plant</b>						
63	389	Land and Land Rights	-	-		-	-	-
64	390	Structures and Improvements	-	-		-	-	-
65	391	Office Furniture and Equipment	-	-		-	-	-
66	392	Transportation Equipment	9,690,077	(7,440,700)		(7,440,700)	-	(7,440,700)
67	393	Stores Equipment	-	-		-	-	-
68	394	Tools, Shop, and Garage Equipment	6,190,985	(2,233,813)		(2,233,813)	-	(2,233,813)
69	395	Laboratory Equipment	-	-		-	-	-
70	396	Power Operated Equipment	2,483,168	(2,135,210)		(2,135,210)	-	(2,135,210)
71	397	Communication Equipment	3,078,185	(533,628)		(533,628)	533,977	349
72	398	Miscellaneous Equipment	-	-		-	-	-
73		Total Electric General Plant	21,442,415	(12,343,350)		(12,343,350)	533,977	(11,809,373)
74	C	<b>Common Plant (1)</b>						
75	301	Organization	58,648	-		-	-	-
76	302	Franchises and Consents	-	-		-	-	-
77	303	Misc Intangible Plant	64,619,290	(28,598,378)		(28,598,378)	-	(28,598,378)
78	389	Land and Land Rights	1,237,159	(166,449)		(166,449)	-	(166,449)
79	390	Structures and Improvements	53,929,315	(22,136,557)		(22,136,557)	-	(22,136,557)
80	391	Office Furniture and Equipment	34,247,078	(20,593,324)		(20,593,324)	-	(20,593,324)
81	392	Transportation Equipment	289,731	(166,079)		(166,079)	-	(166,079)
82	393	Stores Equipment	1,052,776	(529,860)		(529,860)	-	(529,860)
83	394	Tools, Shop, and Garage Equipment	2,713,106	(1,287,882)		(1,287,882)	-	(1,287,882)
84	395	Laboratory Equipment	-	-		-	-	-
85	396	Power Operated Equipment	174,985	(159,842)		(159,842)	-	(159,842)
86	397	Communication Equipment	30,163,702	(23,517,046)		(23,517,046)	-	(23,517,046)
87	398	Miscellaneous Equipment	21,000	3,550		3,550	-	3,550
88	399	ARO Cost Common	-	(582)		(582)	582	-
89		Total Common Plant allocated to Electric	188,506,789	(97,152,450)		(97,152,450)	582	(97,151,867)
90		TOTAL ELECTRIC PLANT	4,642,343,046	(2,044,911,721)		(2,044,911,721)	14,584,989	(2,030,326,732)

(1) 70% Common Plant allocated to Electric.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
FROM JULY 1, 2015 TO JUNE 30, 2016

DATA: \_\_\_ BASE PERIOD \_\_\_ X FORECASTED PERIOD

SCHEDULE B-3

TYPE OF FILING: \_\_\_ X \_\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

13 MONTH AVERAGE RESERVE BALANCES								
LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MO AVG FORECAST PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$	100%	\$	\$	\$
1		<b><u>Electric Intangible Plant</u></b>						
2	301	Organization	73,344	-		-	-	-
3	302	Franchises and Consents	-	-		-	-	-
4	303	Misc Intangible Plant	-	-		-	-	-
5		Total Intangible Plant	73,344	-		-	-	-
6		<b><u>Electric Steam Production</u></b>						
7	310	Land and Land Rights	6,795,932	-		-	-	-
8	311	Structures and Improvements	296,290,522	(205,281,796)		(205,281,796)	127,383	(205,154,413)
9	312	Boiler Plant Equipment	1,871,540,893	(462,066,837)		(462,066,837)	12,369,080	(449,697,757)
10	313	Engines and engine-driven generators	-	-		-	-	-
11	314	Turbogenerator Units	228,087,024	(105,848,355)		(105,848,355)	-	(105,848,355)
12	315	Accessory Electric Equipment	130,011,982	(83,237,550)		(83,237,550)	-	(83,237,550)
13	316	Misc Power Plant Equip	23,967,320	(5,434,770)		(5,434,770)	35,815	(5,398,955)
14	317	ARO Cost Steam Production	48,992,028	(14,826,495)		(14,826,495)	14,826,495	-
15		Total Electric Steam Production	2,605,685,700	(876,695,802)		(876,695,802)	27,358,772	(849,337,030)
16		<b><u>Electric Hydro Production</u></b>						
17	330	Land and Land Rights	7	-		-	-	-
18	331	Structures and Improvements	7,846,294	(4,309,526)		(4,309,526)	-	(4,309,526)
19	332	Reservoirs, Dams, and Water	17,080,681	(3,117,570)		(3,117,570)	-	(3,117,570)
20	333	Water Wheels, Turbines, Generators	78,582,760	2,595,053		2,595,053	-	2,595,053
21	334	Accessory Electric Equipment	8,197,945	(2,572,063)		(2,572,063)	-	(2,572,063)
22	335	Misc Power Plant Equipment	1,222,440	(124,448)		(124,448)	-	(124,448)
23	336	Roads, Railroads, and Bridges	29,931	(19,758)		(19,758)	-	(19,758)
24	337	ARO Cost Hydro Production	50,210	(5,540)		(5,540)	5,540	-
25		Total Electric Hydro Production	113,010,266	(7,553,852)		(7,553,852)	5,540	(7,548,312)
26		<b><u>Electric Other Production</u></b>						
27	340	Land and Land Rights	226,225	-		-	-	-
28	341	Structures and Improvements	15,004,439	(6,463,802)		(6,463,802)	-	(6,463,802)
29	342	Fuel Holders, Producers, Accessories	14,738,807	4,240,849		4,240,849	-	4,240,849
30	343	Prime Movers	289,470,607	(61,631,427)		(61,631,427)	-	(61,631,427)



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
FROM JULY 1, 2015 TO JUNE 30, 2016

DATA: \_\_\_ BASE PERIOD X FORECASTED PERIOD

SCHEDULE B-3

TYPE OF FILING: X ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

13 MONTH AVERAGE RESERVE BALANCES

LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MO AVG	TOTAL	JURIS.	JURISDICTIONAL	ADJUSTED	
			FORECAST PERIOD TOTAL COMPANY INVESTMENT	COMPANY	PERCENT	TOTAL	ADJUSTMENTS	JURISDICTION
			\$	\$	100%	\$	\$	
31	344	Generators	33,843,120	(20,433,738)		(20,433,738)	-	(20,433,738)
32	345	Accessory Electric Equipment	22,291,270	(9,250,998)		(9,250,998)	-	(9,250,998)
33	346	Misc Power Plant Equipment	3,796,323	(1,803,938)		(1,803,938)	-	(1,803,938)
34	347	ARO Cost Other Production	32,136	(4,323)		(4,323)	4,323	-
35		Total Electric Other Production	379,402,927	(95,347,378)		(95,347,378)	4,323	(95,343,054)
36		<b><u>Electric Transmission</u></b>						
37	350	Land and Land Rights	12,647,025	(2,970,105)		(2,970,105)	-	(2,970,105)
38	352	Structures and Improvements	6,674,058	(976,055)		(976,055)	-	(976,055)
39	353	Station Equipment	202,375,037	(71,480,904)		(71,480,904)	-	(71,480,904)
40	354	Towers and Fixtures	51,276,347	(24,261,714)		(24,261,714)	-	(24,261,714)
41	355	Poles and Fixtures	78,857,602	(22,358,009)		(22,358,009)	-	(22,358,009)
42	356	OH Conductors and Devices	52,434,810	(27,958,170)		(27,958,170)	-	(27,958,170)
43	357	Underground Conduit	2,278,628	(647,631)		(647,631)	-	(647,631)
44	358	UG Conductors and Devices	7,425,136	(2,917,032)		(2,917,032)	-	(2,917,032)
45	359	ARO Cost Elec Transmission	218,085	(24,596)		(24,596)	24,596	-
46		Total Electric Transmission	414,186,728	(153,594,217)		(153,594,217)	24,596	(153,569,620)
47		<b><u>Electric Distribution</u></b>						
48	360	Land and Land Rights	4,123,724	(33)		(33)	-	(33)
49	361	Structures and Improvements	7,061,215	(2,237,622)		(2,237,622)	-	(2,237,622)
50	362	Station Equipment	135,377,323	(42,339,921)		(42,339,921)	-	(42,339,921)
51	364	Poles, Towers, and Fixtures	196,580,798	(76,284,190)		(76,284,190)	-	(76,284,190)
52	365	OH Conductors and Devices	280,852,262	(116,296,655)		(116,296,655)	-	(116,296,655)
53	366	Underground Conduit	88,038,906	(28,457,913)		(28,457,913)	-	(28,457,913)
54	367	UG Conductors and Devices	187,313,671	(55,982,448)		(55,982,448)	-	(55,982,448)
55	368	Line Transformers	156,321,005	(73,839,138)		(73,839,138)	-	(73,839,138)
56	369	Services	32,008,283	(24,198,380)		(24,198,380)	-	(24,198,380)
57	370	Meters	42,272,276	(24,538,399)		(24,538,399)	-	(24,538,399)
58	371	Install on Customer Premise	-	-		-	-	-
59	373	Street Lighting / Signal Systems	99,670,958	(38,897,957)		(38,897,957)	-	(38,897,957)
60	374	ARO Cost Elec Distribution	637,255	(44,906)		(44,906)	44,906	-
61		Total Electric Distribution	1,230,257,675	(483,117,560)		(483,117,560)	44,906	(483,072,654)

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
FROM JULY 1, 2015 TO JUNE 30, 2016

DATA: \_\_\_ BASE PERIOD \_\_\_ X FORECASTED PERIOD

SCHEDULE B-3

TYPE OF FILING: \_\_\_ X \_\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

13 MONTH AVERAGE RESERVE BALANCES								
LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MO AVG FORECAST PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$	100%	\$	\$	\$
62	E	<b><u>Electric General Plant</u></b>						
63	389	Land and Land Rights	-	-		-	-	-
64	390	Structures and Improvements	-	-		-	-	-
65	391	Office Furniture and Equipment	-	-		-	-	-
66	392	Transportation Equipment	9,782,709	(7,479,911)		(7,479,911)	-	(7,479,911)
67	393	Stores Equipment	-	-		-	-	-
68	394	Tools, Shop, and Garage Equipment	6,381,987	(2,469,003)		(2,469,003)	-	(2,469,003)
69	395	Laboratory Equipment	-	-		-	-	-
70	396	Power Operated Equipment	2,483,168	(2,151,164)		(2,151,164)	-	(2,151,164)
71	397	Communication Equipment	4,399,841	(937,234)		(937,234)	952,262	15,028
72	398	Miscellaneous Equipment	-	-		-	-	-
73		Total Electric General Plant	23,047,705	(13,037,313)		(13,037,313)	952,262	(12,085,051)
74	C	<b><u>Common Plant (1)</u></b>						
75	301	Organization	58,648	-		-	-	-
76	302	Franchises and Consents	-	-		-	-	-
77	303	Misc Intangible Plant	70,007,616	(35,312,415)		(35,312,415)	-	(35,312,415)
78	389	Land and Land Rights	1,237,159	(166,449)		(166,449)	-	(166,449)
79	390	Structures and Improvements	54,659,836	(23,565,552)		(23,565,552)	-	(23,565,552)
80	391	Office Furniture and Equipment	37,109,373	(23,246,978)		(23,246,978)	-	(23,246,978)
81	392	Transportation Equipment	289,731	(169,181)		(169,181)	-	(169,181)
82	393	Stores Equipment	1,052,776	(580,919)		(580,919)	-	(580,919)
83	394	Tools, Shop, and Garage Equipment	2,713,106	(1,401,832)		(1,401,832)	-	(1,401,832)
84	395	Laboratory Equipment	-	-		-	-	-
85	396	Power Operated Equipment	174,985	(160,384)		(160,384)	-	(160,384)
86	397	Communication Equipment	31,437,638	(26,388,204)		(26,388,204)	-	(26,388,204)
87	398	Miscellaneous Equipment	21,000	3,550		3,550	-	3,550
88	399	ARO Cost Common	-	(1,553)		(1,553)	1,553	-
89		Total Common Plant allocated to Electric	198,761,867	(110,989,918)		(110,989,918)	1,553	(110,988,366)
90		TOTAL ELECTRIC PLANT	4,964,426,213	(1,740,336,039)		(1,740,336,039)	28,391,952	(1,711,944,086)

(1) 70% Common Plant allocated to Electric.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-3.1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			\$		\$		
1	311	Structures and Improvements	92,209	100.000%	92,209		ECR amounts excluded from rate base
2	312	Boiler Plant Equipment	2,467,490	100.000%	2,467,490		ECR amounts excluded from rate base
3	316	Misc Power Plant Equip	24,795	100.000%	24,795		ECR amounts excluded from rate base
4	317	ARO Cost Steam Production	11,399,358	100.000%	11,399,358		ARO amounts excluded from rate base
5	337	ARO Cost Hydro Production	5,007	100.000%	5,007		ARO amounts excluded from rate base
6	347	ARO Cost Other Production	3,795	100.000%	3,795		ARO amounts excluded from rate base
7	359	ARO Cost Elec Transmission	20,220	100.000%	20,220		ARO amounts excluded from rate base
8	374	ARO Cost Elec Distribution	37,555	100.000%	37,555		ARO amounts excluded from rate base
9	399	ARO Cost Common	582	100.000%	582		ARO amounts excluded from rate base
10	397	Communication Equipment (General)	<u>533,977</u>	100.000%	<u>533,977</u>		DSM amounts excluded from rate base
11		TOTAL ADJUSTMENTS	<u><u>14,584,989</u></u>		<u><u>14,584,989</u></u>		

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-3.1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			COMPANY ADJUSTMENT				
			\$		\$		
1	311	Structures and Improvements	127,383	100.000%	127,383		ECR amounts excluded from rate base
2	312	Boiler Plant Equipment	12,369,080	100.000%	12,369,080		ECR amounts excluded from rate base
3	316	Misc Power Plant Equip	35,815	100.000%	35,815		ECR amounts excluded from rate base
4	317	ARO Cost Steam Production	14,826,495	100.000%	14,826,495		ARO amounts excluded from rate base
5	337	ARO Cost Hydro Production	5,540	100.000%	5,540		ARO amounts excluded from rate base
6	347	ARO Cost Other Production	4,323	100.000%	4,323		ARO amounts excluded from rate base
7	359	ARO Cost Elec Transmission	24,596	100.000%	24,596		ARO amounts excluded from rate base
8	374	ARO Cost Elec Distribution	44,906	100.000%	44,906		ARO amounts excluded from rate base
9	399	ARO Cost Common	1,553	100.000%	1,553		ARO amounts excluded from rate base
10	397	Communication Equipment (General)	<u>952,262</u>	100.000%	<u>952,262</u>		DSM amounts excluded from rate base
11		TOTAL ADJUSTMENTS	<u><u>28,391,952</u></u>		<u><u>28,391,952</u></u>		

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-3.2

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 6

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	ADJUSTED JURISDICTION			CALCULATED DEPRECIATION EXPENSE (G=DxF)	% NET SALVAGE (H)	REMAINING SERVICE LIFE (I)	CURVE FORM (J)
			PLANT INVESTMENT (D)	ACCUMULATED BALANCE (E)	ACCRUAL RATE (F)				
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)
			\$	\$		\$			
1		<b><u>Electric Intangible Plant</u></b>							
2	301	Organization	73,344	-	0.00%	-	0%		
3	302	Franchises and Consents	-	-	0.00%	-	0%		
4	303	Misc Intangible Plant	-	-	11.12%	-	0%	3.8-7.5	5-SQ, SQUARE
5		Total Intangible Plant	73,344	-		-			
6		<b><u>Electric Steam Production</u></b>							
7	310	Land and Land Rights	6,435,080	-	0.00%	-	0%		
8	311	Structures and Improvements	301,631,537	208,631,955	1.85%	5,572,324	-2%,-8%,-11%	24.3	100-S1
9	312	Boiler Plant Equipment	1,412,325,253	730,021,245	3.16%	44,667,059	-2%,-8%,-11%	18.6	50-R1.5
10	313	Engines and engine-driven generators	-	-	#N/A				
11	314	Turbogenerator Units	246,519,544	137,850,978	2.27%	5,599,074	-2%,-8%,-11%	21.6	60-S1.5
12	315	Accessory Electric Equipment	176,844,887	128,106,839	2.75%	4,858,487	-2%,-8%,-11%	14.4	55-S2
13	316	Misc Power Plant Equip	20,428,819	8,298,682	4.69%	958,836	-2%,-8%,-11%	14.6	45-R2.5
14	317	ARO Cost Steam (Eqp)	-	-					
15		Total Electric Steam Production	2,164,185,120	1,212,909,698		61,655,781			
16		<b><u>Electric Hydro Production</u></b>							
17	330	Land and Land Rights	7	-	0.00%	-	0%		
18	331	Structures and Improvements	7,736,679	4,221,859	0.48%	37,444	-3%	33.5	100-S2
19	332	Reservoirs, Dams, and Water	17,080,681	2,555,673	2.62%	447,869	-3%	33.7	100-S2.5
20	333	Water Wheels, Turbines, Generators	62,294,868	(2,269,456)	2.96%	1,841,838	-3%	33.3	100-S2.5
21	334	Accessory Electric Equipment	8,197,945	2,336,607	2.01%	164,519	-3%	33.8	80-S4
22	335	Misc Power Plant Equipment	1,222,440	54,500	2.64%	32,298	-3%	32.2	80-S1.5
23	336	Roads, Railroads, and Bridges	29,931	19,216	2.26%	676	-3%	19.3	80-S4
24	337	ARO Cost Hydro Prod (Eqp)	-	-	0.00%				
25		Total Electric Hydro Production	96,562,549	6,918,400		2,524,644			
26		<b><u>Electric Other Production</u></b>							
27	340	Land and Land Rights	226,225	-	0.00%	-			
28	341	Structures and Improvements	15,004,439	6,001,663	3.70%	554,807	-3%	20.1	55-R3
29	342	Fuel Holders, Producers, Accessories	8,211,092	2,801,133	4.25%	349,100	-3%	17.6	45-R2.5
30	343	Prime Movers	163,564,656	53,468,548	4.58%	7,488,391	-2%,-3%	17.0	30-R2

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT  
AS OF FEBRUARY 28, 2015

DATA:   X   BASE PERIOD    FORECASTED PERIOD

SCHEDULE B-3.2

TYPE OF FILING:   X   ORIGINAL    UPDATED    REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	ADJUSTED JURISDICTION			CALCULATED DEPRECIATION EXPENSE (G=DxF)	% NET SALVAGE (H)	REMAINING SERVICE LIFE (I)	CURVE FORM (J)
			PLANT INVESTMENT (D)	ACCUMULATED BALANCE (E)	ACCRUAL RATE (F)				
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)
			\$	\$		\$			
31	344	Generators	33,843,120	19,366,518	2.95%	997,516	-3%	17.9	60-S3
32	345	Accessory Electric Equipment	22,291,270	8,154,322	4.07%	908,298	-3%	18.1	45-R3
33	346	Misc Power Plant Equipment	3,796,323	1,687,260	3.68%	139,851	-3%	19.1	50-S3
34	347	ARO Cost Other Prod (Eq)	-	-					
35		Total Electric Other Production	246,937,125	91,479,444		10,437,962			
36		<b><u>Electric Transmission</u></b>							
37	350	Land and Land Rights	11,523,862	2,850,184	1.50%	172,348	0%	47.3	60-R3
38	352	Structures and Improvements	6,674,058	879,254	1.74%	115,933	-5%	47.1	55-R1.5
39	353	Station Equipment	182,303,130	69,241,136	1.38%	2,519,974	-10%	40.2	55-R2.5
40	354	Towers and Fixtures	41,438,437	23,533,803	1.72%	711,727	-50%	54.6	70-R3
41	355	Poles and Fixtures	71,829,119	20,560,249	2.89%	2,078,764	-55%	41.8	53-R2
42	356	OH Conductors and Devices	52,434,810	26,865,778	2.50%	1,308,901	-40%	35.2	50-R2
43	357	Underground Conduit	2,278,628	615,920	1.67%	38,142	0%	44.6	55-R3
44	358	UG Conductors and Devices	7,425,136	2,732,641	2.98%	221,461	-5%	22.3	35-R3
45	359	ARO Cost Elec Transmission	-	-		-			
46		Total Electric Transmission	375,907,180	147,278,967		7,167,250			
47		<b><u>Electric Distribution</u></b>							
48	360	Land and Land Rights	4,123,724	33	0.00%	-	0%		
49	361	Structures and Improvements	7,061,215	2,139,572	1.61%	113,902	-10%	40.0	50-L1.5
50	362	Station Equipment	130,797,280	40,427,977	2.09%	2,733,903	-15%	38.1	50-R1.5
51	364	Poles, Towers, and Fixtures	180,598,108	73,649,180	3.39%	6,114,109	-70%	35.4	50-R2.5
52	365	OH Conductors and Devices	275,702,006	109,794,022	2.98%	8,221,095	-60%	39.7	50-R1.5
53	366	Underground Conduit	80,018,110	28,571,281	1.50%	1,198,858	-20%	54.8	70-R4
54	367	UG Conductors and Devices	184,678,737	53,107,797	1.92%	3,551,539	-20%	45.1	55-R3
55	368	Line Transformers	152,016,517	71,265,167	2.38%	3,619,436	-20%	31.5	45-R3
56	369	Services	30,349,777	23,504,445	3.53%	1,071,645	-40%,-100%	29.7-34.2	45-R2.5, 50-R2
57	370	Meters	41,537,377	23,546,085	2.92%	1,212,496	0%	16.1	30-R2.5
58	371	Install on Customer Premise	-	-	#N/A				
59	373	Street Lighting / Signal Systems	95,806,412	36,773,425	3.66%	3,509,113	-25%,-30%	22.1-24.8	28-L0.5, 35-R2
60	374	ARO Cost Elec Distribution	-	-		-			
61		Total Electric Distribution	1,182,689,263	462,778,983		31,346,096			

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-3.2

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	ADJUSTED JURISDICTION			CALCULATED DEPRECIATION EXPENSE (G=DxF)	% NET SALVAGE (H)	REMAINING SERVICE LIFE (I)	CURVE FORM (J)
			PLANT INVESTMENT (D)	ACCUMULATED BALANCE (E)	ACCRUAL RATE (F)				
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)
			\$	\$		\$			
62		<b>Electric General Plant</b>							
63	389	Land and Land Rights	-	-	0.00%	-	0%		
64	390	Structures and Improvements	-	-	3.25%	-	0%	15.1-35.8	35-R2, 30-R1.5, 45-R3, 45-R0.5
65	391	Office Furniture and Equipment	-	-	10.44%	-	0%	2.2-6.6	4-SQ, 5-SQ, 10-SQ, 15-SQ, 20-SQ
66	392	Transportation Equipment	9,690,077	7,440,700	1.86%	180,347	0%	5.8-13.5	7-L2.5, 14-S1.5, 20-S1
67	393	Stores Equipment	-	-	5.82%	-	0%	9.3	25-SQ
68	394	Tools, Shop, and Garage Equipment	6,190,985	2,233,813	4.51%	278,915	0%	14.9	25-SQ
69	395	Laboratory Equipment	-	-	#N/A				
70	396	Power Operated Equipment	2,483,168	2,135,210	2.78%	68,949	0%	7.8-10.8	12-L1.5, 8-L2, 17-L3
71	397	Communication Equipment	-	(349)	13.14%	-	0%	3.5	10-SQ
72	398	Miscellaneous Equipment	-	-	6.56%	-	0%		
73		Total Electric General Plant	18,364,229	11,809,373		528,211			
74		<b>Common Plant (1)</b>							
75	301	Organization	58,648	-	0.00%	-			
76	302	Franchises and Consents	-	-	0.00%	-			
77	303	Misc Intangible Plant	64,619,290	28,598,378	11.12%	7,185,265	0%	3.8-7.5	5-SQ, SQUARE
78	389	Land and Land Rights	1,237,159	166,449	0.00%	-	0%		
79	390	Structures and Improvements	53,929,315	22,136,557	3.25%	1,752,703	0%	15.1-35.8	35-R2, 30-R1.5, 45-R3, 45-R0.5
80	391	Office Furniture and Equipment	34,247,078	20,593,324	10.44%	3,575,395	0%	2.2-6.6	4-SQ, 5-SQ, 10-SQ, 15-SQ, 20-SQ
81	392	Transportation Equipment	289,731	166,079	11.38%	32,971	0%	6.0	7-L2.5
82	393	Stores Equipment	1,052,776	529,860	5.82%	61,272	0%	9.3	25-SQ
83	394	Tools, Shop, and Garage Equipment	2,713,106	1,287,882	5.04%	136,741	0%	14.2	25-SQ
84	395	Laboratory Equipment	-	-	#N/A				
85	396	Power Operated Equipment	174,985	159,842	1.13%	1,977	0%	10.6	12-L1.5
86	397	Communication Equipment	30,163,702	23,517,046	13.14%	3,963,510	0%	3.5	10-SQ
87	398	Miscellaneous Equipment	21,000	(3,550)	6.56%	1,377	0%	-	10-SQ
88	399	ARO Cost Common	-	-					
89		Total Common Plant allocated to Electric	188,506,789	97,151,867		16,711,212			
90		TOTAL ELECTRIC PLANT	4,273,225,599	2,030,326,732		130,371,157			

(1) 70% Common Plant allocated to Electric.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD

SCHEDULE B-3.2

TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	ADJUSTED JURISDICTION		ACCRUAL RATE	CALCULATED DEPRECIATION EXPENSE	% NET SALVAGE	REMAINING SERVICE LIFE	CURVE FORM
			13 MO AVG PLANT INVESTMENT	13 MO AVG ACCUMULATED BALANCE					
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)
			\$	\$	\$				
1		<b><u>Electric Intangible Plant</u></b>							
2	301	Organization	73,344	-	0.00%	-	0%		
3	302	Franchises and Consents	-	-	0.00%	-	0%		
4	303	Misc Intangible Plant	-	-	11.12%	-	0%	3.8-7.5	5-SQ, SQUARE
5		Total Intangible Plant	73,344	-		-			
6		<b><u>Electric Steam Production</u></b>							
7	310	Land and Land Rights	6,435,080	-	0.00%	-	0%		
8	311	Structures and Improvements	293,776,916	205,154,413	1.85%	5,427,218	-2%,-8%,-11%	24.3	100-S1
9	312	Boiler Plant Equipment	1,137,884,147	449,697,757	3.16%	35,987,418	-2%,-8%,-11%	18.6	50-R1.5
10	313	Engines and engine-driven generators	-	-					
11	314	Turbogenerator Units	228,087,024	105,848,355	2.27%	5,180,426	-2%,-8%,-11%	21.6	60-S1.5
12	315	Accessory Electric Equipment	130,011,982	83,237,550	2.75%	3,571,840	-2%,-8%,-11%	14.4	55-S2
13	316	Misc Power Plant Equip	23,479,381	5,398,955	4.69%	1,102,016	-2%,-8%,-11%	14.6	45-R2.5
14	317	ARO Cost Steam (Eqp)	-	-					
15		Total Electric Steam Production	1,819,674,530	849,337,030		51,268,917			
16		<b><u>Electric Hydro Production</u></b>							
17	330	Land and Land Rights	7	-	0.00%	-	0%		
18	331	Structures and Improvements	7,846,294	4,309,526	0.48%	37,975	-3%	33.5	100-S2
19	332	Reservoirs, Dams, and Water	17,080,681	3,117,570	2.62%	447,869	-3%	33.7	100-S2.5
20	333	Water Wheels, Turbines, Generators	78,582,760	(2,595,053)	2.96%	2,323,413	-3%	33.3	100-S2.5
21	334	Accessory Electric Equipment	8,197,945	2,572,063	2.01%	164,519	-3%	33.8	80-S4
22	335	Misc Power Plant Equipment	1,222,440	124,448	2.64%	32,298	-3%	32.2	80-S1.5
23	336	Roads, Railroads, and Bridges	29,931	19,758	2.26%	676	-3%	19.3	80-S4
24	337	ARO Cost Hydro Prod (Eqp)	-	-	0.00%				
25		Total Electric Hydro Production	112,960,056	7,548,312		3,006,750			
26		<b><u>Electric Other Production</u></b>							
27	340	Land and Land Rights	226,225	-	0.00%	-			
28	341	Structures and Improvements	15,004,439	6,463,802	3.70%	554,807	-3%	20.1	55-R3
29	342	Fuel Holders, Producers, Accessories	14,738,807	(4,240,849)	4.25%	626,630	-3%	17.6	45-R2.5
30	343	Prime Movers	289,470,607	61,631,427	4.58%	13,252,674	-2%,-3%	17.0	30-R2



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD

SCHEDULE B-3.2

TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	ADJUSTED JURISDICTION		ACCRUAL RATE	CALCULATED DEPRECIATION EXPENSE	% NET SALVAGE	REMAINING SERVICE LIFE	CURVE FORM
			13 MO AVG PLANT INVESTMENT	13 MO AVG ACCUMULATED BALANCE					
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)
			\$	\$	\$				
31	344	Generators	33,843,120	20,433,738	2.95%	997,516	-3%	17.9	60-S3
32	345	Accessory Electric Equipment	22,291,270	9,250,998	4.07%	908,298	-3%	18.1	45-R3
33	346	Misc Power Plant Equipment	3,796,323	1,803,938	3.68%	139,851	-3%	19.1	50-S3
34	347	ARO Cost Other Prod (Eq)	-	-					
35		Total Electric Other Production	379,370,792	95,343,054		16,479,776			
36		<b><u>Electric Transmission</u></b>							
37	350	Land and Land Rights	12,647,025	2,970,105	1.50%	189,146	0%	47.3	60-R3
38	352	Structures and Improvements	6,674,058	976,055	1.74%	115,933	-5%	47.1	55-R1.5
39	353	Station Equipment	202,375,037	71,480,904	1.38%	2,797,428	-10%	40.2	55-R2.5
40	354	Towers and Fixtures	51,276,347	24,261,714	1.72%	880,698	-50%	54.6	70-R3
41	355	Poles and Fixtures	78,857,602	22,358,009	2.89%	2,282,171	-55%	41.8	53-R2
42	356	OH Conductors and Devices	52,434,810	27,958,170	2.50%	1,308,901	-40%	35.2	50-R2
43	357	Underground Conduit	2,278,628	647,631	1.67%	38,142	0%	44.6	55-R3
44	358	UG Conductors and Devices	7,425,136	2,917,032	2.98%	221,461	-5%	22.3	35-R3
45	359	ARO Cost Elec Transmission	-	-		-			
46		Total Electric Transmission	413,968,643	153,569,620		7,833,880			
47		<b><u>Electric Distribution</u></b>							
48	360	Land and Land Rights	4,123,724	33	0.00%	-	0%		
49	361	Structures and Improvements	7,061,215	2,237,622	1.61%	113,902	-10%	40.0	50-L1.5
50	362	Station Equipment	135,377,323	42,339,921	2.09%	2,829,635	-15%	38.1	50-R1.5
51	364	Poles, Towers, and Fixtures	196,580,798	76,284,190	3.39%	6,655,200	-70%	35.4	50-R2.5
52	365	OH Conductors and Devices	280,852,262	116,296,655	2.98%	8,374,669	-60%	39.7	50-R1.5
53	366	Underground Conduit	88,038,906	28,457,913	1.50%	1,319,028	-20%	54.8	70-R4
54	367	UG Conductors and Devices	187,313,671	55,982,448	1.92%	3,602,211	-20%	45.1	55-R3
55	368	Line Transformers	156,321,005	73,839,138	2.38%	3,721,923	-20%	31.5	45-R3
56	369	Services	32,008,283	24,198,380	3.53%	1,130,207	-40%,-100%	29.7-34.2	45-R2.5, 50-R2
57	370	Meters	42,272,276	24,538,399	2.92%	1,233,949	0%	16.1	30-R2.5
58	371	Install on Customer Premise	-	-					
59	373	Street Lighting / Signal Systems	99,670,958	38,897,957	3.66%	3,650,660	-25%,-30%	22.1-24.8	28-L0.5, 35-R2
60	374	ARO Cost Elec Distribution	-	-		-			
61		Total Electric Distribution	1,229,620,421	483,072,654		32,631,383			

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD

SCHEDULE B-3.2

TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

PAGE 6 OF 6

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	ADJUSTED JURISDICTION		ACCRUAL RATE	CALCULATED DEPRECIATION EXPENSE (G=DxF)	% NET SALVAGE (H)	REMAINING SERVICE LIFE (I)	CURVE FORM (J)
			13 MO AVG PLANT INVESTMENT (D)	13 MO AVG ACCUMULATED BALANCE (E)					
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)
			\$	\$					
62		<b><u>Electric General Plant</u></b>							
63	389	Land and Land Rights	-	-	0.00%	-	0%		
64	390	Structures and Improvements	-	-	3.25%	-	0%	15.1-35.8	35-R2, 30-R1.5, 45-R3, 45-R0.5
65	391	Office Furniture and Equipment	-	-	10.44%	-	0%	2.2-6.6	4-SQ, 5-SQ, 10-SQ, 15-SQ, 20-SQ
66	392	Transportation Equipment	9,782,709	7,479,911	1.86%	182,071	0%	5.8-13.5	7-L2.5, 14-S1.5, 20-S1
67	393	Stores Equipment	-	-	5.82%	-	0%	9.3	25-SQ
68	394	Tools, Shop, and Garage Equipment	6,381,987	2,469,003	4.51%	287,520	0%	14.9	25-SQ
69	395	Laboratory Equipment	-	-					
70	396	Power Operated Equipment	2,483,168	2,151,164	2.78%	68,949	0%	7.8-10.8	12-L1.5, 8-L2, 17-L3
71	397	Communication Equipment	-	(15,028)	13.14%	-	0%	3.5	10-SQ
72	398	Miscellaneous Equipment	-	-	6.56%	-	0%		
73		Total Electric General Plant	18,647,864	12,085,051		538,540			
74		<b><u>Common Plant (1)</u></b>							
75	301	Organization	58,648	-	0.00%	-			
76	302	Franchises and Consents	-	-	0.00%	-			
77	303	Misc Intangible Plant	70,007,616	35,312,415	11.12%	7,784,414	0%	3.8-7.5	5-SQ, SQUARE
78	389	Land and Land Rights	1,237,159	166,449	0.00%	-	0%		
79	390	Structures and Improvements	54,659,836	23,565,552	3.25%	1,776,445	0%	15.1-35.8	35-R2, 30-R1.5, 45-R3, 45-R0.5
80	391	Office Furniture and Equipment	37,109,373	23,246,978	10.44%	3,874,219	0%	2.2-6.6	4-SQ, 5-SQ, 10-SQ, 15-SQ, 20-SQ
81	392	Transportation Equipment	289,731	169,181	11.38%	32,971	0%	6.0	7-L2.5
82	393	Stores Equipment	1,052,776	580,919	5.82%	61,272	0%	9.3	25-SQ
83	394	Tools, Shop, and Garage Equipment	2,713,106	1,401,832	5.04%	136,741	0%	14.2	25-SQ
84	395	Laboratory Equipment	-	-					
85	396	Power Operated Equipment	174,985	160,384	1.13%	1,977	0%	10.6	12-L1.5
86	397	Communication Equipment	31,437,638	26,388,204	13.14%	4,130,906	0%	3.5	10-SQ
87	398	Miscellaneous Equipment	21,000	(3,550)	6.56%	1,377	0%	-	10-SQ
88	399	ARO Cost Common	-	-					
89		Total Common Plant allocated to Electric	198,761,867	110,988,366		17,800,321			
90		TOTAL ELECTRIC PLANT	4,173,077,517	1,711,944,086		129,559,567			

(1) 70% Common Plant allocated to Electric.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
CONSTRUCTION WORK IN PROGRESS  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-4  
PAGE 1 OF 2  
WITNESS: K. W. BLAKE

LINE NO.	MAJOR PROPERTY GROUPING	ACCUMULATED COSTS			TOTAL COSTS	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
		CONSTRUCTION AMOUNT	AFUDC CAPITALIZED	INDIRECT COSTS					
		\$	\$	\$	\$	\$	\$	\$	
ELECTRIC:									
1	INTANGIBLE	0	-	-	0	100.000%	0		0
2	PRODUCTION	615,974,773	-	-	615,974,773	100.000%	615,974,773	(449,716,038)	166,258,735
3	TRANSMISSION	27,342,363	-	-	27,342,363	100.000%	27,342,363		27,342,363
4	DISTRIBUTION	5,646,995	-	-	5,646,995	100.000%	5,646,995		5,646,995
5	GENERAL	118,959	-	-	118,959	100.000%	118,959		118,959
6	COMMON	6,105,704	-	-	6,105,704	100.000%	6,105,704		6,105,704
7	TOTAL ELECTRIC	655,188,794	-	-	655,188,794		655,188,794	(449,716,038)	205,472,756

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
CONSTRUCTION WORK IN PROGRESS  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-4  
PAGE 2 OF 2  
WITNESS: K. W. BLAKE

LINE NO.	MAJOR PROPERTY GROUPING	ACCUMULATED COSTS			TOTAL COSTS	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
		13 MONTH AVG CONSTRUCTION AMOUNT	AFUDC CAPITALIZED	INDIRECT COSTS					
		\$	\$	\$	\$	\$	\$	\$	
ELECTRIC:									
1	INTANGIBLE	0	-	-	0	100.000%	0		0
2	PRODUCTION	318,336,216	-	-	318,336,216	100.000%	318,336,216	(271,988,824)	46,347,393
3	TRANSMISSION	3,929,934	-	-	3,929,934	100.000%	3,929,934		3,929,934
4	DISTRIBUTION	20,107,033	-	-	20,107,033	100.000%	20,107,033		20,107,033
5	GENERAL	768,179	-	-	768,179	100.000%	768,179		768,179
6	COMMON	9,394,942	-	-	9,394,942	100.000%	9,394,942		9,394,942
7	TOTAL ELECTRIC	352,536,304	-	-	352,536,304		352,536,304	(271,988,824)	80,547,481

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
ADJUSTMENTS TO CONSTRUCTION WORK IN PROGRESS  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-4.1

PAGE 1 OF 2

WITNESS: K. W. BLAKE

LINE NO.	MAJOR PROPERTY GROUPING	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
		\$		\$		
1	PRODUCTION	(449,716,038)	100.000%	(449,716,038)		ECR amounts excluded from rate base
2	TRANSMISSION		100.000%	-		
3	DISTRIBUTION		100.000%	-		
4	GENERAL		100.000%	-		
5	COMMON		100.000%	-		
6	TOTAL ADJUSTMENTS	<u>(449,716,038)</u>		<u>(449,716,038)</u>		

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
ADJUSTMENTS TO CONSTRUCTION WORK IN PROGRESS  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-4.1

PAGE 2 OF 2

WITNESS: K. W. BLAKE

LINE NO.	MAJOR PROPERTY GROUPING	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
		\$		\$		
1	PRODUCTION	(271,988,824)	100.000%	(271,988,824)		ECR amounts excluded from rate base
2	TRANSMISSION		100.000%	-		
3	DISTRIBUTION		100.000%	-		
4	GENERAL		100.000%	-		
5	COMMON		100.000%	-		
6	TOTAL ADJUSTMENTS	<u>(271,988,824)</u>		<u>(271,988,824)</u>		

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-4.2

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 9

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
1	117149	Trimble County 2	Jan-03	Dec-15	94%	128,301,975.20	130,170,085.32	129,600,085.32	99.56%
2	127559	CANE RUN 7 - LGE	Jan-10	Jul-16	78%	312,231,284.84	124,577,163.95	120,587,843.32	96.80%
3	131314	Lou Upgr-New Albany-Subs	Feb-12	Jun-15	91%	2,996,363.64	14,939,181.69	13,310,073.43	89.10%
4	127202	Ohio Falls Redev. #2	Aug-09	Oct-15	89%	17,790,363.47	16,057,396.45	10,278,396.45	64.01%
5	131443	KENZIG ROAD	Jan-12	Jun-15	93%	4,799,227.50	9,837,910.13	9,760,692.90	99.22%
6	134624	New 138kV CR7 SW Yard-Network	Mar-13	Apr-15	96%	9,720,000.00	8,425,193.84	8,373,795.60	99.39%
7	127642	MC4 Burners	Dec-12	May-15	90%	8,299,999.78	7,065,893.76	6,965,893.76	98.58%
8	112767	MC Landfill Expansion	Sep-01	Dec-24	58%	6,694,446.98	7,659,675.24	5,584,675.24	72.91%
9	127095	Ohio Falls Redev. #8	Aug-09	Dec-16	75%	16,845,883.92	17,555,614.93	4,425,034.90	25.21%
10	127091	Ohio Falls Redev. #4	Aug-09	Mar-17	73%	17,523,444.92	16,792,184.38	3,984,686.86	23.73%
11	135640	MC1 Generator Stator Bar	Oct-13	Aug-15	74%	8,000,000.00	5,735,787.50	3,295,787.50	57.46%
12	139722	MC2 Gen Stator Bar Purchase	Aug-13	Dec-15	65%	3,000,000.00	5,641,992.00	3,235,992.00	57.36%
13	135266	New 345kV CR7 Line	Jan-13	Dec-15	72%	9,370,569.00	2,815,360.26	2,418,480.36	85.90%
14	138136	DSP LYNDON S SUBST PROJ	Jan-14	Dec-15	58%	3,268,091.84	2,206,280.91	1,974,533.84	89.50%
15	136648	MC3 Final SH Pendants	Apr-13	Dec-16	51%	3,000,000.00	2,910,907.47	1,910,907.47	65.65%
16	138135	DSP LYNDON S CIR WORK	Jan-14	Dec-15	58%	2,918,255.00	2,926,018.63	1,863,107.40	63.67%
17	135246	Relocate 138kV CR7 Lines	Mar-13	Dec-15	70%	4,000,217.91	2,085,873.69	1,775,325.79	85.11%
18	130321LGE	REPL FIBER NODES-LGE ONLY	Jan-13	Dec-15	72%	2,290,077.02	2,290,077.02	1,664,660.41	72.69%
19	132916	MC1 Reheater	Jan-14	Jun-15	78%	2,400,000.00	2,309,720.57	1,299,720.57	56.27%
20	132920	MC3 Boiler Extended Arch	Jan-14	Aug-16	43%	1,784,000.00	1,904,641.04	1,049,641.04	55.11%
21	127593	MC2 EHC Upgrade	Jan-13	Jul-15	84%	1,399,998.20	1,324,871.37	1,024,871.37	77.36%
22	136647	MC2 SH Pendant Platen	Apr-14	Aug-15	63%	1,000,000.00	1,625,000.00	1,002,000.00	61.66%
23	133002	MC4 SCR Catalyst Layer 4 2015	Mar-14	Apr-15	86%	3,500,000.00	2,600,000.00	1,000,000.00	38.46%
24	132919	MC2 Reheater	Jan-14	Jun-15	78%	2,300,000.00	2,310,124.95	800,124.95	34.64%
25	136645	MC1 SH Pendant Platen	Jan-14	Jun-15	78%	1,000,000.00	1,710,000.00	800,000.00	46.78%
26	132923	MC4 Boiler Extended Arch	Jan-14	Dec-16	39%	2,153,000.00	1,452,755.53	749,755.53	51.61%
27	143864	PR Gas Pipe Line	May-14	Oct-15	54%	8,486,029.89	8,486,029.89	668,529.89	7.88%
28	141392	LGE FURNITURE PROJ	Jul-13	Dec-17	36%	1,593,223.02	1,786,017.76	637,880.74	35.72%
29	132958	MC3 SCR Catalyst Layer 4	Jan-15	Dec-15	16%	2,000,000.00	1,200,000.00	500,000.00	41.67%
30	143640	CR7 NGCC Inventory	Mar-14	Dec-15	53%	1,503,030.86	1,503,030.86	440,430.86	29.30%
31	132897	MC 1A Coal Mill Gearbox	Jan-14	May-15	87%	555,000.00	475,000.00	422,000.00	88.84%
32	132899	MC 2B Coal Mill Gearbox	Jan-14	May-15	82%	540,000.00	475,000.00	422,000.00	88.84%
33	139702	MC1 Dearator Heater	Jan-14	Jun-15	78%	900,000.00	950,000.00	400,000.00	42.11%
34	139703	MC2 Dearator Heater	Jan-14	Jul-15	73%	900,000.00	950,000.00	400,000.00	42.11%
35	080LGE14	Lockout/Tagout (LOTO)-LGE14	Jan-14	Dec-15	58%	684,187.38	684,187.38	389,654.75	56.95%
36	122LGE14	Ventyx Mobile Upgrade-LGE14	Jan-14	Dec-16	39%	1,253,143.91	1,253,143.91	362,129.40	28.90%
37	004LGE14	Call Center-Route&Report-LGE14	Jan-14	Dec-15	58%	468,337.31	458,199.79	293,616.63	64.08%
38	144674	PE MC3 CEMS Elevation	Jan-15	Dec-15	16%	1,000,000.00	1,000,000.00	250,000.00	25.00%
39	133102	GS GE 345kV Spr LGE	Jan-15	Nov-17	5%	4,500,000.00	4,342,000.00	217,083.40	5.00%
40	140502	SCM MODIFY CANE RUN 14KV PLANT	Jun-14	Dec-15	47%	933,689.20	1,000,873.95	186,194.35	18.60%
41	132929	GS RD Renew Eng Prj LGE	Jan-13	Nov-16	55%	848,000.00	605,800.00	176,800.00	29.18%
42	139710	MC 1A Cond Vacuum Pump	Jul-14	Jun-15	67%	215,000.00	214,855.72	174,855.72	81.38%
43	139711	MC 1B Cond Vacuum Pump	Jul-14	Jun-15	66%	215,000.00	214,855.72	174,855.72	81.38%
44	140637	2015 LGE TRANSFORMER REWIND	Jan-15	Dec-15	16%	900,180.34	905,392.84	174,422.25	19.26%

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE  
AS OF FEBRUARY 28, 2015

DATA:   X   BASE PERIOD        FORECASTED PERIOD  
TYPE OF FILING:   X   ORIGINAL        UPDATED        REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-4.2

PAGE 2 OF 9

WITNESS: K. W. BLAKE

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
45	139708	MC2 Transformer Coolers	Jan-14	Jun-15	78%	328,000.00	274,051.93	174,051.93	63.51%
46	139712	MC1 Transformer Coolers	Apr-14	Jun-15	72%	328,000.00	270,000.00	170,000.00	62.96%
47	005LGE14	Cust Comm-text, apps-LGE14	Jan-14	Dec-15	58%	187,624.94	275,962.81	169,971.15	61.59%
48	144041	MC Blowdown Silencers	Jan-15	Dec-15	16%	250,000.00	250,000.00	165,000.00	66.00%
49	138393	TC1 UPPER ARCH	Jan-09	Dec-15	88%	850,000.00	867,757.50	151,468.50	17.46%
50	120LGE15	UC&C-LGE15	Jan-15	Dec-15	16%	379,989.76	379,989.76	126,663.24	33.33%
51	139638	GS CDM CIP Ver 5.0 LGE	Jan-14	Jan-16	56%	370,000.00	330,843.00	118,000.00	35.67%
52	087LGE14	EE DSM Filing (Non-AMS)-LGE14	Jan-14	Dec-15	58%	221,673.79	221,673.79	106,465.56	48.03%
53	142496	TC BENTLY NEVADA PHASE II	Jan-09	Dec-15	88%	385,987.91	288,746.27	105,325.13	36.48%
54	132928	GS CDM Aurora Mit LGE	Apr-13	Nov-16	52%	702,034.00	185,285.76	98,674.76	53.26%
55	019LGE15	Design Tool Repl (WIM)-LGE15	Jan-15	Dec-15	16%	750,499.99	590,920.00	98,486.66	16.67%
56	143394	MC2 Turb Crossover Exp Joint	Feb-14	Jun-15	76%	185,174.29	185,174.29	85,174.29	46.00%
57	142864	MC1 Turb Crossover Exp Joint	Oct-13	Jun-15	80%	184,243.32	184,243.32	84,243.32	45.72%
58	131607LGE	TC1 SDRS REACTANT TANK ROOF	Jan-14	Dec-15	58%	1,510,622.41	2,474,110.55	81,749.82	3.30%
59	145800	HR PLANNING LGE	Jan-15	Dec-15	16%	363,400.00	363,400.00	79,000.00	21.74%
60	069LGE15	SAN Capacity Expansion-LGE15	Jan-15	Dec-15	16%	417,514.94	417,514.94	75,911.81	18.18%
61	109LGE15	Tech Ref desk&laptops- LGE15	Jan-15	Dec-15	16%	533,249.98	797,571.85	72,506.54	9.09%
62	136480	GS GE Test Equip Pool LGE	Jan-13	Nov-22	22%	780,000.00	589,090.00	72,090.00	12.24%
63	179LGE15	CIP V5 EMS-LGE15	Jan-15	Dec-15	16%	375,249.92	375,249.92	62,541.65	16.67%
64	134111LGE	TC2 SCR L2 REPLACEMENT	Jul-14	Mar-17	24%	607,810.00	235,885.56	62,510.36	26.50%
65	158LGE15	FIM Replacement-LGE15	Jan-15	Dec-15	16%	355,499.79	355,499.79	59,249.98	16.67%
66	140234LGE	TC2 TURBINE COUPLING BOLTS	Jan-09	Dec-17	68%	116,178.54	116,335.80	58,009.41	49.86%
67	134664	Back-up Trans Control Ctr LGE	Jul-12	Dec-21	28%	1,698,272.60	5,020,583.22	52,583.22	1.05%
68	140539	SCM2015 LGE RTU REPLACEMENTS	Jan-15	Dec-15	16%	148,267.53	153,618.59	48,497.14	31.57%
69	139598	GS GE Aux Trans Prot LGE	Jan-14	Nov-17	30%	302,400.00	276,319.33	44,069.33	15.95%
70	134898	PE Vehicle Purchases	Jul-11	Dec-15	81%	300,000.00	142,031.30	42,031.30	29.59%
71	138137	DSP MANSLICK CIRCUIT WORK	Jan-15	Dec-16	8%	1,525,995.72	1,624,248.42	35,934.31	2.21%
72	030LGE15	IRAS Enhancements-LGE15	Jan-15	Dec-15	16%	750,500.04	197,500.00	32,916.66	16.67%
73	200LGE15	Customer Bill Redesign-LGE15	Jan-15	Dec-16	8%	395,000.02	395,000.02	32,916.66	8.33%
74	029LGE15	IPM Replacement-Yr 4/4-LGE15	Jan-15	Dec-15	16%	56,185.56	197,499.93	32,916.65	16.67%
75	025LGE15	Gas Nomination System-LGE15	Jan-15	Dec-15	16%	900,600.00	197,499.72	32,916.61	16.67%
76	163LGE15	SAP CRM/ECC Enhancement-LGE15	Jan-15	Dec-15	16%	197,499.67	197,499.67	32,916.60	16.67%
77	135208	2 pole top mannequins	Jan-12	Dec-15	79%	35,019.20	36,753.84	31,729.58	86.33%
78	026LGE15	GIS Enhance and Upgr-LGE15	Jan-15	Dec-15	16%	187,625.03	187,624.62	31,270.79	16.67%
79	134288	MC Cyber Security Controls	Apr-13	Dec-18	33%	1,000,000.00	530,000.00	30,000.00	5.66%
80	121LGE15	Transmission Outage App-LGE15	Jan-15	Dec-15	16%	165,109.63	165,109.63	27,518.26	16.67%
81	167LGE15	Gas Training System-LGE15	Jan-15	Dec-15	16%	158,000.00	158,000.00	26,333.34	16.67%
82	037LGE15	Mat Failure Track-LGE15	Jan-15	Dec-15	16%	75,050.03	150,100.06	25,016.68	16.67%
83	140639	TLEQ340 - 2015	Jan-15	Dec-15	16%	254,000.12	253,859.02	22,465.40	8.85%
84	144951	LGE HW/SW 2015	Jan-15	Dec-15	16%	127,783.20	127,783.20	21,297.20	16.67%
85	074LGE15	Serv HW Refresh-LGE15	Jan-15	Dec-15	16%	227,125.06	227,124.95	20,647.72	9.09%
86	141390	Environmental Equipment LGE	Jan-14	Dec-19	19%	142,200.00	158,158.00	19,908.00	12.59%
87	144989	LGE FIRE SYSTEMS 2015	Jan-15	Sep-15	21%	39,500.00	39,500.00	19,750.00	50.00%
88	134LGE15	Cascade Corp Sec Assets-LGE14	Jan-15	Dec-15	16%	112,575.00	112,575.00	18,762.50	16.67%



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
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DATA:   X   BASE PERIOD        FORECASTED PERIOD  
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WORKPAPER REFERENCE NO(S):

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WITNESS: K. W. BLAKE

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
89	083LGE15	VDI Deploy Expans-LGE15	Jan-15	Dec-15	16%	112,575.00	112,574.91	18,762.48	16.67%
90	139096	Back-up Cntrl Ctr- Dist-LG&E	Jan-13	Dec-21	24%	2,398,028.43	2,034,313.30	18,313.30	0.90%
91	140553	SCM2015 LGE SUB BLDNG & GND	Jan-15	Dec-15	16%	74,098.47	109,797.55	17,295.34	15.75%
92	140540	SCM2015 LGE REPL AIR MAG BRKRS	Jan-15	Dec-15	16%	297,462.90	313,059.88	16,849.05	5.38%
93	135424	EM Soft Tools LGE 2015	Jan-15	Dec-15	16%	98,750.00	101,047.94	16,841.29	16.67%
94	021LGE15	Electric Insp Enhanc-LGE15	Jan-15	Dec-15	16%	98,750.03	98,750.00	16,458.34	16.67%
95	169LGE15	Expand My Account & Apps-LGE15	Jan-15	Dec-15	16%	98,749.94	98,749.94	16,458.34	16.67%
96	040LGE15	Mobile Infrastructure-LGE15	Jan-15	Dec-15	16%	98,750.03	98,750.00	16,458.32	16.67%
97	027LGE15	GIS-Geo Info Syst-Ph2-LGE15	Jan-15	Dec-15	16%	11,257.50	39,500.00	15,800.00	40.00%
98	140629	SCM2015 LGE REPL ABB VHK MECH	Jan-15	Dec-15	16%	30,984.44	30,159.71	15,725.78	52.14%
99	024LGE15	Further app virt build-LGE15	Jan-15	Dec-15	16%	93,812.47	93,812.48	15,635.41	16.67%
100	139218	New 138kV CR7 SW Yard-Intrcn	Mar-13	Apr-15	96%	2,728,146.33	2,868.06	15,087.81	526.06%
101	156LGE15	Sys Mgmt - SCCM Upgrade-LGE15	Jan-15	Dec-15	16%	22,317.50	22,317.50	14,878.32	66.67%
102	144759	LEO TRANSMISSION LINE CLR 2015	Jan-15	Dec-15	16%	300,036.33	300,036.33	14,374.40	4.79%
103	140537	SCM2015 LGE CO RELAY REPLACE	Jan-15	Dec-15	16%	50,736.51	52,158.06	14,237.40	27.30%
104	142LGE15	Implement Sec Mgmt Prod-LGE15	Jan-15	Dec-15	16%	98,749.97	98,749.97	14,107.13	14.29%
105	055LGE15	PeopleSoft Enhancements-LGE15	Jan-15	Dec-15	16%	84,431.25	84,431.25	14,071.88	16.67%
106	141419	CARPET REPLACEMENT 2015	Jan-15	Dec-16	8%	71,100.00	128,059.00	13,825.00	10.80%
107	140631	SCM2015 LGE WILDLIFE PROTECT	Jan-15	Dec-15	16%	131,725.07	75,344.69	13,610.26	18.06%
108	155LGE15	NAS Capacity Expansion-LGE15	Jan-15	Dec-15	16%	79,000.00	79,000.00	13,166.66	16.67%
109	139LGE15	CTS/AFB-Acting Enhance-LGE15	Jan-15	Dec-15	16%	39,499.91	39,499.91	13,166.63	33.33%
110	170LGE15	Low Income Assist Portal-LGE15	Jan-15	Dec-15	16%	78,999.89	78,999.89	13,166.63	16.67%
111	137763	RIVER RD HWY RELO	Jan-15	Dec-15	14%	1,300,000.80	779,280.18	12,988.00	1.67%
112	144475	GS GE CORS	Jan-15	Nov-18	4%	233,042.00	233,042.00	12,817.00	5.50%
113	165LGE15	Non-SCADA Load Data-LGE15	Jan-15	Dec-15	16%	75,049.93	75,049.93	12,508.32	16.67%
114	140650	MANHOLE COVER REPL PROG 2015	Jan-15	Dec-15	16%	1,077,500.37	864,631.76	11,978.11	1.39%
115	047LGE15	Multi-Fun Dev Grow&Ref-LGE15	Jan-15	Dec-15	16%	167,874.97	128,374.97	11,670.45	9.09%
116	176LGE15	UC&C/CUCM Major Upgrade-LGE15	Jan-15	Dec-15	16%	108,624.83	108,624.83	10,862.48	10.00%
117	138LGE15	CTS/AFB Enhancement-LGE15	Jan-15	Dec-15	16%	31,599.89	31,599.89	10,533.29	33.33%
118	140342LGE	OG MISC TOOLS LGE	Jun-13	Dec-18	31%	66,242.15	56,279.85	10,232.70	18.18%
119	096LGE15	Provide Safety Stat BI-LGE15	Jan-15	Dec-15	16%	59,289.53	59,289.51	9,881.57	16.67%
120	132058	Auburndale Service Center	Jan-14	Dec-19	19%	4,345.00	76,630.00	9,875.00	12.89%
121	143LGE15	HP QC Upgrade to ALM-LGE15	Jan-15	Dec-15	16%	59,250.00	59,250.00	9,875.00	16.67%
122	168LGE15	Upgrade Gas Equip-LGE15	Jan-15	Dec-15	16%	59,250.00	59,250.00	9,875.00	16.67%
123	161LGE15	Reliability Report Enh-LGE15	Jan-15	Dec-15	16%	59,249.86	59,249.86	9,874.97	16.67%
124	144490	GS GE AWARE	Jan-15	Nov-18	4%	19,420.00	19,420.00	9,710.00	50.00%
125	090LGE15	Call RecordTech DCC-LGE15	Jan-15	Dec-15	16%	56,287.50	56,287.50	9,381.25	16.67%
126	140626	SCM2015 LGE MISC CAPITAL SUB	Jan-15	Dec-15	16%	109,801.89	109,875.45	8,986.16	8.18%
127	140627	SCM2015 LGE MISC NESC COMPL	Jan-15	Dec-15	16%	78,746.81	50,547.15	8,986.16	17.78%
128	202LGE15	Trans OATT Billing Tool-LGE15	Jan-15	Dec-16	8%	177,749.98	177,749.98	8,977.28	5.05%
129	082LGE15	Upgrade Vmware Infra-LGE15	Jan-15	Dec-15	16%	51,350.03	51,350.03	8,558.34	16.67%
130	160LGE15	Maximo Licenses-LGE15	Jan-15	Dec-15	16%	51,350.00	51,350.00	8,558.34	16.67%
131	175LGE15	Replace RedHat Servers-LGE15	Jan-15	Dec-15	16%	50,428.07	50,428.07	8,404.67	16.67%
132	148LGE15	Upgrade Quick Test Pro-LGE15	Jan-15	Dec-15	16%	49,375.00	49,375.00	8,229.18	16.67%

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
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WITNESS: K. W. BLAKE

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
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133	139600	GS CDM PRC-05 Collect LGE	Jan-15	Nov-18	4%	382,000.00	177,800.00	7,408.40	4.17%
134	178LGE15	Upgrade Quest Server-LGE15	Jan-15	Dec-15	16%	29,624.98	29,624.98	7,406.23	25.00%
135	054LGE15	Other Computer Equipment-LGE15	Jan-15	Dec-15	16%	79,000.12	79,000.18	7,181.83	9.09%
136	087LGE15	Wrk Mgmt Syst Enhance-LGE15	Jan-15	Dec-15	16%	78,999.97	79,000.00	7,181.82	9.09%
137	135LGE15	Central Firewall Mgmt-LGE15	Jan-15	Dec-15	16%	78,999.95	78,999.95	7,181.80	9.09%
138	172LGE15	Monitoring Project-LGE15	Jan-15	Dec-15	16%	78,999.88	78,999.88	7,181.80	9.09%
139	053LGE15	Orcl Ntwk Mgmt Sys Rep-LGE15	Jan-15	Dec-15	16%	75,050.03	75,050.00	6,822.72	9.09%
140	003LGE15	Aligne Upgrade-LGE15	Jan-15	Dec-15	16%	37,524.97	39,500.00	6,583.34	16.67%
141	111LGE15	SynerGEE System Modeling-LGE15	Jan-15	Dec-15	16%	39,500.03	39,500.00	6,583.34	16.67%
142	149LGE15	Upgrade SAP Test Data-LGE15	Jan-15	Dec-15	16%	39,500.00	39,500.00	6,583.34	16.67%
143	140LGE15	Oracle Data Arch/Purge-LGE15	Jan-15	Dec-15	16%	19,749.94	19,749.94	6,583.32	33.33%
144	131915	Scanning Equip-LGE	Jan-15	Nov-21	2%	67,200.00	158,100.00	5,850.00	3.70%
145	140625	SCM2015 LGE LTC OIL FILT ADDS	Jan-15	Dec-15	16%	56,446.89	55,367.78	5,616.35	10.14%
146	057LGE15	Phone Expan/Break Fix-LGE15	Jan-15	Dec-15	16%	59,250.00	59,250.00	5,386.37	9.09%
147	015LGE15	Core Network Infra-LGE15	Jan-15	Dec-15	16%	59,250.00	51,349.95	5,135.00	10.00%
148	086LGE15	Wireless Buildout -LGE15	Jan-15	Dec-15	16%	19,749.97	19,749.97	4,937.50	25.00%
149	171LGE15	Rev Collections Impl-LGE15	Jan-15	Dec-15	16%	29,625.05	29,625.05	4,937.50	16.67%
150	147LGE15	Upgrade Quest to SOA 11g-LGE15	Jan-15	Dec-15	16%	29,624.98	29,624.98	4,937.48	16.67%
151	139595	GS GE DME Phase II LGE	Jan-15	Nov-18	4%	116,000.00	116,000.00	4,833.30	4.17%
152	144916	DIST CAPACITORS LGE - 2015	Jan-15	Dec-15	16%	146,762.46	146,762.46	4,791.47	3.26%
153	002LGE15	Aligne Fuels Reports-LGE15	Jan-15	Dec-15	16%	28,143.75	28,143.75	4,690.63	16.67%
154	079LGE15	Telecom Shelter Ren-LGE15	Jan-15	Dec-15	16%	39,500.03	39,500.03	4,388.89	11.11%
155	033LGE15	LGE Bldg Telecom Rm Renov-LGE15	Jan-15	Dec-15	16%	26,267.52	26,267.53	4,377.93	16.67%
156	133LGE15	Cascade Impl Gen Relays-LGE15	Jan-15	Dec-15	16%	23,700.00	23,700.00	3,950.00	16.67%
157	157LGE15	EMS CIP-LGE15	Jan-15	Dec-15	16%	40,342.53	40,342.53	3,667.50	9.09%
158	164LGE15	TRODS-LGE15	Jan-15	Dec-15	16%	39,499.89	39,499.89	3,590.91	9.09%
159	152LGE15	LogRhythm Tech Upg/Ref-LGE15	Jan-15	Dec-15	16%	29,624.99	29,624.99	3,291.67	11.11%
160	136LGE15	Citrix XenDesk True-up-LGE15	Jan-15	Dec-15	16%	19,750.00	19,750.00	3,291.66	16.67%
161	145LGE15	Oracle HTTP Servers-LGE15	Jan-15	Dec-15	16%	19,750.00	19,750.00	3,291.66	16.67%
162	056LGE15	Pers Product Grow & Ref-LGE15	Jan-15	Dec-15	16%	19,749.97	29,625.00	2,693.18	9.09%
163	073LGE15	Serv Cap Expan and Rel-LGE15	Jan-15	Dec-15	16%	21,725.03	21,725.00	2,413.89	11.11%
164	140544	SCM2015 LGE REPL SUB BATTERY	Jan-15	Dec-15	16%	88,493.32	89,694.47	2,312.05	2.58%
165	044LGE15	Monitor Replace-LGE15	Jan-15	Dec-15	16%	25,280.03	25,280.03	2,298.18	9.09%
166	050LGE15	Network Test Equipment-LGE15	Jan-15	Dec-15	16%	19,749.97	19,750.00	1,975.00	10.00%
167	137LGE15	Citrix XenMobile True-up-LGE15	Jan-15	Dec-15	16%	9,875.00	9,875.00	1,645.84	16.67%
168	166LGE15	ROD Enhancements-LGE15	Jan-15	Dec-15	16%	9,875.00	9,875.00	1,645.84	16.67%
169	146LGE15	UC4 Upgrade to V10-LGE15	Jan-15	Dec-15	16%	11,850.00	11,850.00	1,481.25	12.50%
170	141677	Meter Readers LG&E 2015	Jan-15	Dec-15	16%	7,900.42	4,740.01	790.01	16.67%

LOUISVILLE GAS AND ELECTRIC COMPANY  
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1	143042	Brown Solar Facility - LGE	Dec-13	Dec-16	83%	13,510,014.96	13,510,014.96	8,694,814.83	64%
2	144754	Mill Creek 51 MERC	Jul-14	Dec-18	44%	121,000,000.02	121,000,000.02	8,500,000.02	7%
3	133604	MC CCR-LF EXPANSION	Sep-12	Dec-24	31%	55,300,000.00	134,456,413.25	6,958,538.92	5%
4	112767	MC Landfill Expansion	Sep-01	Dec-24	64%	6,694,446.98	7,659,675.24	5,834,675.24	76%
5	127091	Ohio Falls Redev. #4	Aug-09	Mar-17	90%	17,523,444.92	16,792,184.38	4,724,686.86	28%
6	144793	CIFI Level 3 LGE 2015-16	Jan-15	Dec-19	30%	16,888,617.65	16,888,617.65	4,673,974.88	28%
7	144795	PILC UG Net Cab Rep LGE	Jan-15	Dec-16	75%	6,901,820.52	6,901,820.52	4,566,617.12	66%
8	133679	EFFLUENT WATER STUDY-TC LGE	Jul-15	Dec-20	18%	7,800,000.00	114,659,999.94	4,159,999.98	4%
9	140988	Black Start TC - LGE	Jul-13	Dec-17	66%	16,442,033.36	16,442,198.16	3,857,412.66	23%
10	138138	DSP MANSLICK SUBST EXPAN	Jan-15	Dec-17	50%	3,562,000.32	3,134,000.23	3,123,280.81	100%
11	204LGE16	SAP CRM/ECC Upgr-LGE16	Jan-16	Dec-17	25%	7,994,800.09	7,994,800.09	2,989,359.97	37%
12	133102	GS GE 345kV Spr LGE	Jan-15	Nov-17	51%	4,500,000.00	4,342,000.00	2,822,250.04	65%
13	144794	PILC UG NCR LGE (Inc)	Jan-15	Dec-16	75%	3,450,903.63	3,450,903.63	2,283,962.70	66%
14	136648	MC3 Final SH Pendants	Apr-13	Dec-16	87%	3,000,000.00	2,910,907.47	1,910,907.47	66%
15	144792	CIFI Level 2 LGE 2015-16	Jan-15	Dec-19	30%	7,091,645.90	7,091,645.90	1,762,551.72	25%
16	135230	Purchase Leased Vehicles	Jul-13	Jul-25	25%	72,500,000.00	12,000,000.00	1,500,000.00	13%
17	144791	CIFI Level 1 LGE 2015-16	Jan-15	Dec-19	30%	5,803,061.76	5,803,061.76	1,481,369.50	26%
18	144330	New 69kV Bkr Station MC-CRSW	Jan-15	Dec-16	75%	1,999,576.52	1,999,576.52	1,379,351.75	69%
19	144802	UG Sub Exit Cable Repl LGE	Jan-15	Dec-16	75%	1,720,760.83	1,720,760.83	1,259,329.86	73%
20	141392	LGE FURNITURE PROJ	Jul-13	Dec-17	66%	1,593,223.02	1,786,017.76	1,184,967.59	66%
21	122LGE14	Ventyx Mobile Upgrade-LGE14	Jan-14	Dec-16	83%	1,253,143.91	1,253,143.91	1,131,483.90	90%
22	138137	DSP MANSLICK CIRCUIT WORK	Jan-15	Dec-16	75%	1,525,995.72	1,624,248.42	1,114,283.84	69%
23	138140	DSP RUSSELL COR SUBST PROJ	Jan-16	Dec-17	25%	3,900,000.00	2,160,282.02	1,021,887.01	47%
24	136640	GS RD Hg Contrl LGE	Jan-16	Dec-16	50%	1,560,000.00	1,554,000.00	777,000.00	50%
25	400LGE16	OTN Core Rings Y2/2 LOU-LGE15	Jan-15	Dec-16	75%	1,501,000.00	1,501,000.00	750,500.03	50%
26	132923	MC4 Boiler Extended Arch	Jan-14	Dec-16	83%	2,153,000.00	1,452,755.53	749,755.53	52%
27	033LGE16	Mble Rad Syst RepYr 1/2-LGE16	Jan-16	Dec-16	50%	1,501,000.06	1,390,400.00	695,199.97	50%
28	144803	Cable Rep/Rej LGE 2015-16	Jan-15	Dec-16	75%	884,753.57	884,753.57	642,161.20	73%
29	144796	Sm Wire OH Repl Rear Ease LGE	Jan-15	Dec-16	75%	861,419.29	861,419.29	619,669.38	72%
30	205LGE16	Oracle Financials Upgr-LGE16	Jan-16	Dec-17	25%	2,701,800.40	2,701,800.40	607,905.24	23%
31	082LGE16	Tech Ref desktop/laptops-LGE16	Jan-16	Dec-16	50%	379,794.14	1,202,854.79	601,427.41	50%
32	144790	CEMI > 5 CKTS LGE 2015-16	Jan-15	Dec-19	30%	1,983,288.90	1,983,288.90	583,030.60	29%
33	144901	2016 LGE TRANSFORMER REWIND	Jan-16	Dec-16	50%	945,645.32	945,645.32	457,888.05	48%
34	132929	GS RD Renew Eng Prj LGE	Jan-13	Nov-16	89%	848,000.00	605,800.00	387,400.00	64%
35	140993	Black Start Cane Run - LGE	Jul-13	Dec-18	54%	16,936,662.60	16,936,662.59	371,951.19	2%
36	139783	TC1 REBUILD BURNER WINDBOXES	Jan-09	Dec-17	83%	687,899.25	691,730.52	345,865.26	50%
37	136637	MC4 SCR Catalyst Layer 2 2016	Jan-16	Dec-16	50%	3,000,000.00	1,700,000.00	300,000.00	18%
38	200LGE15	Customer Bill Redesign-LGE15	Jan-15	Dec-16	75%	395,000.02	395,000.02	296,250.01	75%
39	144683	PLN-DFR Replace MODs-LGE	Jan-15	Dec-16	75%	329,964.00	329,964.00	288,495.33	87%
40	112LGE16	IRAS Enhancements-LGE16	Jan-16	Dec-16	50%	553,000.00	553,000.00	276,499.98	50%
41	138090	DSP RUS COR CIRC WORK	Jan-16	Dec-17	25%	724,201.65	454,619.91	270,133.35	59%
42	132955	MC Misc Equipment 2016	Jan-16	Nov-16	54%	700,000.00	500,000.00	250,000.00	50%
43	133615LGE	TC PLT ENG/MTR RWNDS	Jan-14	Dec-30	15%	124,319.74	2,829,601.78	224,364.23	8%
44	201LGE16	Transmission Work Mgmt-LGE16	Jan-16	Dec-17	25%	869,000.00	869,000.00	217,249.98	25%

LOUISVILLE GAS AND ELECTRIC COMPANY  
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WITNESS: K. W. BLAKE

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
45	132932	GS RD Strgc Tech LGE	Jan-15	Dec-22	19%	-	1,537,948.00	205,224.00	13%
46	143619	MC1 Boiler Upper Arch	Jan-16	Jun-17	33%	1,700,000.00	1,700,000.00	200,000.00	12%
47	130LGE16	NAS Refresh (BOC)-LGE16	Jan-16	Dec-16	50%	382,755.00	382,755.00	191,377.50	50%
48	131LGE16	NAS Refresh (SDC)-LGE16	Jan-16	Dec-16	50%	382,755.00	382,755.00	191,377.50	50%
49	056LGE16	SAN Capacity Expansion-LGE16	Jan-16	Dec-16	50%	376,039.94	376,040.00	188,020.02	50%
50	136480	GS GE Test Equip Pool LGE	Jan-13	Nov-22	35%	780,000.00	589,090.00	176,090.00	30%
51	132995	MC3 Field Instrumentation 2015	Jan-15	Nov-16	78%	250,000.00	250,000.00	170,000.00	68%
52	144475	GS GE CORS	Jan-15	Nov-18	38%	233,042.00	233,042.00	167,791.00	72%
53	139786	TC1 SCR STRUCT STEEL BYPASS	Jan-09	Dec-30	34%	1,100,287.19	1,105,821.16	163,723.20	15%
54	144922	LEO DWNTN NTRWK VAULT RPR 2016	Jan-16	Dec-16	50%	283,000.03	283,000.03	162,998.04	58%
55	144760	LEO TRANSMISSION LINE CLR 2016	Jan-16	Dec-16	50%	299,999.98	299,999.98	144,857.53	48%
56	139598	GS GE Aux Trans Prot LGE	Jan-14	Nov-17	64%	302,400.00	276,319.33	144,119.33	52%
57	144758	MANHOLE COVER REPL PROG 2016	Jan-16	Dec-16	50%	212,000.00	212,000.00	142,146.75	67%
58	144921	LEO PADMOUNT SWITCHGEAR 2016	Jan-16	Dec-16	50%	184,999.98	184,999.98	138,789.87	75%
59	202LGE15	Trans OATT Billing Tool-LGE15	Jan-15	Dec-16	75%	177,749.98	177,749.98	138,249.96	78%
60	138315	Green River 5 - LGE	Jul-12	Sep-21	43%	345,766,484.01	324,348,079.60	135,000.02	0%
61	144830	SCM2016 LGE REPL AIR MAG BRKR	Jan-16	Dec-16	50%	312,524.72	312,524.72	132,543.88	42%
62	143616	MC3 Fire Protection System	Jan-16	Oct-16	60%	140,000.00	140,000.00	125,000.00	89%
63	203LGE16	PS 9.2 Upgrade-LGE16	Jan-16	Dec-17	25%	494,954.75	494,954.75	119,329.50	24%
64	111LGE16	Barcoding Gas Material-LGE16	Jan-16	Dec-16	50%	237,000.00	237,000.00	118,500.00	50%
65	141435	LGE FAC IMPROVEMENTS 2015-19	Jan-15	Dec-16	75%	512,793.74	168,120.69	117,017.96	70%
66	080LGE16	Gas Nomination System-LGE16	Jan-16	Dec-16	50%	225,150.00	225,150.00	112,575.00	50%
67	144531	CR7 Misc Project (multi-year)	Jun-14	Dec-24	19%	1,191,607.00	1,191,607.00	106,260.00	9%
68	141419	CARPET REPLACEMENT 2015	Jan-15	Dec-16	75%	71,100.00	128,059.00	105,504.52	82%
69	011LGE16	CIP Compl Year 6-LGE16	Jan-16	Dec-16	50%	197,500.12	209,113.19	104,556.63	50%
70	203LGE15	PowerPlant Upgrade-LGE15	Jan-15	Dec-16	75%	138,250.00	138,250.00	103,687.52	75%
71	093LGE16	Server HW Refresh-LGE16	Jan-16	Dec-16	50%	201,450.00	201,450.00	100,725.00	50%
72	128LGE16	Cascade Biennial Tech-LGE16	Jan-16	Dec-16	50%	197,500.00	197,500.00	98,750.03	50%
73	001LGE16	Access Switch Rotation-LGE16	Jan-16	Dec-16	50%	197,500.11	197,500.00	98,749.98	50%
74	042LGE16	Orcl Ntwk Mgmt Sys Rep-LGE16	Jan-16	Dec-16	50%	197,500.16	197,500.00	98,749.98	50%
75	067LGE16	TeleRm Data Cent Y1/2-LGE16	Jan-16	Dec-16	50%	187,625.07	197,500.00	98,749.98	50%
76	079LGE16	Gas Facility Inspections-LGE16	Jan-16	Dec-16	50%	197,499.97	197,500.00	98,749.98	50%
77	116LGE16	SAP CRM/ECC Enhancement-LGE16	Jan-16	Dec-16	50%	197,500.00	197,500.00	98,749.98	50%
78	119LGE16	SAP Data Archiving-LGE16	Jan-16	Dec-16	50%	197,500.00	197,500.00	98,749.98	50%
79	132756	GS GE Lab Equip	Jan-14	Jul-19	45%	193,999.00	243,914.00	97,100.00	40%
80	124LGE16	Cisco Dial Tone-LGE16	Jan-16	Dec-16	50%	178,540.00	178,540.00	89,269.98	50%
81	202LGE16	Mobile Dispatch for ARM-LGE16	Jan-16	Dec-17	25%	782,100.00	782,100.00	86,899.98	11%
82	144827	SCM2016 LGE CAP&PIN INSUL UPGD	Jan-16	Dec-16	50%	135,208.91	135,208.91	84,679.46	63%
83	092LGE16	NetScout Infini Upgr-LGE16	Jan-16	Dec-16	50%	168,862.56	168,862.50	84,431.25	50%
84	009LGE16	CERUS IV-LGE16	Jan-16	Dec-16	50%	187,625.06	158,000.00	79,000.02	50%
85	133622LGE	TC LAB PURCH MONITORS	Jan-14	Dec-30	15%	43,657.73	979,245.14	77,645.73	8%
86	141390	Environmental Equipment LGE	Jan-14	Dec-19	42%	142,200.00	158,158.00	75,208.00	48%
87	144920	DIST CAPACITORS LGE - 2016	Jan-16	Dec-16	50%	146,999.96	146,999.96	74,623.25	51%
88	012LGE16	CIP Compl Tools - Year 6-LGE16	Jan-16	Dec-16	50%	98,749.94	148,125.00	74,062.50	50%

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89	141383	AUB-LIGHTING SYSTEM	Jan-16	Oct-16	60%	213,300.00	229,056.42	69,129.73	30%
90	201LGE15	Corp Web Redesign Upgr-LGE15	Jan-15	Dec-16	75%	98,750.00	98,750.00	69,125.00	70%
91	053LGE16	Replace PDUs - BOC-LGE16	Jan-16	Dec-16	50%	82,554.97	138,250.00	69,124.98	50%
92	139600	GS CDM PRC-05 Collect LGE	Jan-15	Nov-18	38%	382,000.00	177,800.00	66,675.04	38%
93	034LGE16	Multi-Fun Dev Grow&Ref-LGE16	Jan-16	Dec-16	50%	167,874.97	128,375.00	64,187.52	50%
94	141424	LGE REPL FAILED EQP 2016-2019	Jan-16	Dec-19	12%	79,000.00	159,659.00	63,863.60	40%
95	144952	LGE HW/SW 2016	Jan-16	Dec-16	50%	126,895.81	126,895.81	61,229.45	48%
96	014LGE16	Customer Comm-text-LGE16	Jan-16	Dec-16	50%	187,625.03	118,500.00	59,250.00	50%
97	126LGE16	Expand EMS Dev System-LGE16	Jan-16	Dec-16	50%	118,500.00	118,500.00	59,250.00	50%
98	129LGE16	Implement SDE Replace-LGE16	Jan-16	Dec-16	50%	118,500.00	118,500.00	59,250.00	50%
99	118LGE16	Facilities Casc to Ora-LGE16	Jan-16	Dec-16	50%	108,625.00	108,625.00	54,312.48	50%
100	131915	Scanning Equip-LGE	Jan-15	Nov-21	22%	67,200.00	158,100.00	53,600.02	34%
101	134664	Back-up Trans Control Ctr LGE	Jul-12	Dec-21	42%	1,698,272.60	5,020,583.22	52,583.22	1%
102	002LGE16	Analog Sunset Yr 3/3-LGE16	Jan-16	Dec-16	50%	281,437.59	105,070.00	52,535.03	50%
103	139606	GS CDM PLC Sftwr LGE	Jan-16	Nov-16	54%	95,500.00	95,500.00	52,090.87	55%
104	144894	SCM2016 LGE SUB BLDNG & GND	Jan-16	Dec-16	50%	113,000.00	113,000.00	50,543.95	45%
105	135426	EM Soft Tools LGE 2016	Jan-16	Dec-16	50%	98,750.00	101,047.94	50,523.95	50%
106	143608	MC Ash Pond Riverside Slope	Jan-15	Dec-20	25%	3,150,000.00	3,150,000.00	50,000.00	2%
107	106LGE16	Intrusion Prevention-LGE16	Jan-16	Dec-16	50%	99,935.00	99,935.00	49,967.52	50%
108	017LGE16	Electric Insp Enhanc-LGE16	Jan-16	Dec-16	50%	98,750.03	98,750.00	49,375.02	50%
109	114LGE16	Expand My Account & Apps-LGE16	Jan-16	Dec-16	50%	98,750.00	98,750.00	49,375.02	50%
110	144831	SCM2016 LGE REPL SUB BATTERY	Jan-16	Dec-16	50%	87,016.94	87,016.94	48,292.68	55%
111	133627LGE	TC LAB EQUIP PURCHASES	Jan-14	Dec-30	15%	26,484.48	608,983.40	47,101.12	8%
112	008LGE16	Call Center - Routing LGE16	Jan-16	Dec-16	50%	93,812.47	94,010.00	47,005.02	50%
113	021LGE16	Further app virt build-LGE16	Jan-16	Dec-16	50%	93,812.47	93,812.50	46,906.23	50%
114	144890	SCM2016 LGE MISC CAPITAL SUB	Jan-16	Dec-16	50%	106,265.03	106,265.03	44,924.86	42%
115	144892	SCM2016 LGE OIL CONTAIN UPGRD	Jan-16	Dec-16	50%	101,000.00	101,000.00	44,919.27	44%
116	121LGE16	LogRhythm HW Refresh-LGE16	Jan-16	Dec-16	50%	87,690.00	87,690.00	43,845.00	50%
117	139595	GS GE DME Phase II LGE	Jan-15	Nov-18	38%	116,000.00	116,000.00	43,499.98	37%
118	144895	SCM2016 LGE WILDLIFE PROTECT	Jan-16	Dec-16	50%	77,000.00	77,000.00	42,676.51	55%
119	044LGE16	Outside Cable Plant-LGE16	Jan-16	Dec-16	50%	79,000.12	79,000.12	39,500.08	50%
120	076LGE16	Vulnerability Scanning-LGE16	Jan-16	Dec-16	50%	73,173.76	79,000.00	39,500.03	50%
121	004LGE16	Backup Cap Exp-LGE16	Jan-16	Dec-16	50%	78,999.97	79,000.00	39,499.98	50%
122	031LGE16	Mobile Infrastructure-LGE16	Jan-16	Dec-16	50%	98,750.03	79,000.00	39,499.98	50%
123	032LGE16	Mobile Radio-LGE16	Jan-16	Dec-16	50%	78,999.99	79,000.00	39,499.98	50%
124	035LGE16	NAS Capacity Expansion-LGE16	Jan-16	Dec-16	50%	159,975.00	79,000.00	39,499.98	50%
125	046LGE16	Pers Product Grow & Ref-LGE16	Jan-16	Dec-16	50%	158,000.03	79,000.00	39,499.98	50%
126	108LGE16	SOA Middleware Upgrades-LGE16	Jan-16	Dec-16	50%	79,000.00	79,000.00	39,499.98	50%
127	110LGE16	Monitoring Project-LGE16	Jan-16	Dec-16	50%	79,000.00	79,000.00	39,499.98	50%
128	120LGE16	SynerGEE Gas Isolat Mod-LGE16	Jan-16	Dec-16	50%	79,000.00	79,000.00	39,499.98	50%
129	077LGE16	Wireless Upgrade (WERUS)-LGE16	Jan-16	Dec-16	50%	69,125.04	69,125.00	34,562.47	50%
130	141440	LGE FURN/CHAIRS 2016-2019	Jan-16	Dec-18	17%	776,664.80	84,624.80	33,849.92	40%
131	132058	Auburdale Service Center	Jan-14	Dec-19	42%	4,345.00	76,630.00	33,575.00	44%
132	144993	LGE CAMERAS 2016	Mar-15	Dec-16	73%	59,250.00	59,250.00	31,600.00	53%

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133	134288	MC Cyber Security Controls	Apr-13	Dec-18	56%	1,000,000.00	530,000.00	30,000.00	6%
134	144889	SCM2016 LGE LTC OIL FILT ADDS	Jan-16	Dec-16	50%	46,609.08	46,609.08	29,761.58	64%
135	142356	Retail Hardware LG&E 2016	Jan-16	Dec-16	50%	104,280.00	98,750.00	29,625.00	30%
136	013LGE16	Core Network Infra-LGE16	Jan-16	Dec-16	50%	59,250.01	59,250.00	29,625.00	50%
137	029LGE16	Microsoft Lic True-up-LGE16	Jan-16	Dec-16	50%	59,250.02	59,250.00	29,625.00	50%
138	037LGE16	Ntwrk Acc Dev&Site Infra-LGE16	Jan-16	Dec-16	50%	29,625.00	59,250.00	29,625.00	50%
139	127LGE16	EMS Sys_Monitor Tool-LGE16	Jan-16	Dec-16	50%	59,250.00	59,250.00	29,625.00	50%
140	074LGE16	Upgrade Vmware Infra-LGE16	Jan-16	Dec-16	50%	55,300.00	55,300.00	27,649.98	50%
141	144891	SCM2016 LGE MISC NESC COMPL	Jan-16	Dec-16	50%	51,000.00	51,000.00	26,958.48	53%
142	144829	SCM2016 LGE CO RELAY REPL	Jan-16	Dec-16	50%	51,265.03	51,265.03	26,949.87	53%
143	140342LGE	OG MISC TOOLS LGE	Jun-13	Dec-18	55%	66,242.15	56,279.85	25,581.75	45%
144	006LGE16	Bulk Power & Env Systems-LGE16	Jan-16	Dec-16	50%	49,375.01	49,375.00	24,687.48	50%
145	018LGE16	Email Spam Filt AV Gtwy-LGE16	Jan-16	Dec-16	50%	43,449.94	43,805.50	21,902.73	50%
146	144833	SCM2016 LGE REPL LGCY OIL BRKR	Jan-16	Dec-16	50%	98,694.32	98,694.32	21,340.15	22%
147	125LGE16	EMS CIP-LGE16	Jan-16	Dec-16	50%	40,304.62	40,304.62	20,152.30	50%
148	010LGE16	CFO Sys Capital-LGE16	Jan-16	Dec-16	50%	75,050.03	39,500.00	19,750.02	50%
149	040LGE16	Network Test Equipment-LGE16	Jan-16	Dec-16	50%	19,749.97	39,500.00	19,750.02	50%
150	059LGE16	Sec Infra Enhancements-LGE16	Jan-16	Dec-16	50%	39,500.04	39,500.00	19,750.02	50%
151	078LGE16	WMS Work MGMT Syst Enhance	Jan-16	Dec-16	50%	39,500.03	39,500.00	19,750.02	50%
152	105LGE16	SQL Server EA True-up-LGE16	Jan-16	Dec-16	50%	39,500.00	39,500.00	19,750.02	50%
153	113LGE16	TOA Enhancements-LGE16	Jan-16	Dec-16	50%	39,500.00	39,500.00	19,750.02	50%
154	117LGE16	TRODS-LGE16	Jan-16	Dec-16	50%	39,500.00	39,500.00	19,750.02	50%
155	144995	LGE FIRE SYSTEMS 2016	Feb-15	Dec-16	74%	39,500.00	39,500.00	19,750.00	50%
156	144503	GS CDM GMD Protection	Jan-16	Nov-20	10%	116,520.00	116,520.00	19,420.00	17%
157	139096	Back-up Cntrl Ctr- Dist-LG&E	Jan-13	Dec-21	39%	2,398,028.43	2,034,313.30	18,313.30	1%
158	144832	SCM2016 LGE TR DIFF RELAY REPL	Jan-16	Dec-16	50%	49,408.01	49,408.01	17,968.36	36%
159	144893	SCM2016 LGE REPL ABB VHK MECH	Jan-16	Dec-16	50%	31,383.65	31,383.65	16,847.50	54%
160	141618	Meter Equipment 2016 LG&E Elec	Jan-16	Dec-16	50%	49,770.00	53,720.17	16,590.06	31%
161	141655	ETRs 2016 LGE	Jan-16	Dec-16	50%	52,140.00	56,090.18	16,590.06	30%
162	139682LGE	TC PREDICTIVE DEVICES MAINT	Jan-09	Dec-25	44%	178,194.25	163,058.27	16,284.32	10%
163	145402	HR Cap Equip Improvmnts LGE	Jan-15	Dec-19	30%	38,710.00	38,710.00	15,484.00	40%
164	152000LGE	TC CT REPL GEN PROT RELAY	Jan-09	May-20	66%	30,286.74	30,286.74	15,143.37	50%
165	023LGE16	IT Security Infrast-LGE16	Jan-16	Dec-16	50%	29,625.03	29,625.00	14,812.50	50%
166	047LGE16	Phone Expan/Break Fix-LGE16	Jan-16	Dec-16	50%	29,625.00	29,625.00	14,812.50	50%
167	068LGE16	Telecom Shelter Ren-LGE16	Jan-16	Dec-16	50%	19,749.97	29,625.00	14,812.50	50%
168	115LGE16	Rev Collection (Regulus)-LGE16	Jan-16	Dec-16	50%	29,625.00	29,625.00	14,812.50	50%
169	122LGE16	LogRhythm Tech Upg/Ref-LGE16	Jan-16	Dec-16	50%	29,625.00	29,625.00	14,812.50	50%
170	081LGE16	Monitor Replacement-LGE16	Jan-16	Dec-16	50%	25,280.03	25,280.00	12,640.02	50%
171	141581	Meter Projects 2016 LG&E Elec	Jan-16	Dec-16	50%	37,525.00	36,340.12	11,060.03	30%
172	104LGE16	LogRhythm (CIP)-LGE16	Jan-16	Dec-16	50%	21,725.00	21,725.00	10,862.52	50%
173	107LGE16	LogRhythm (Corp)-LGE16	Jan-16	Dec-16	50%	21,725.00	21,725.00	10,862.52	50%
174	065LGE16	Site Security Improve-LGE16	Jan-16	Dec-16	50%	9,875.03	19,750.00	9,875.03	50%
175	025LGE16	Lville Electrical Upgr-LGE16	Jan-16	Dec-16	50%	19,749.97	19,750.00	9,874.98	50%
176	041LGE16	Open Enrollment 2016-LGE16	Jan-16	Dec-16	50%	19,749.97	19,750.00	9,874.98	50%

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-4.2

PAGE 9 OF 9

WITNESS: K. W. BLAKE

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
177	063LGE16	Simpsonville Elect Upg-LGE16	Jan-16	Dec-16	50%	19,749.97	19,750.00	9,874.98	50%
178	101LGE16	Citrix XenDesk True-up-LGE16	Jan-16	Dec-16	50%	19,750.00	19,750.00	9,874.98	50%
179	102LGE16	Citrix XenMobile True-up-LGE16	Jan-16	Dec-16	50%	19,750.00	19,750.00	9,874.98	50%
180	007LGE16	Cabling Server Connect-LGE16	Jan-16	Dec-16	50%	17,775.00	17,775.00	8,887.50	50%
181	060LGE16	Serv Cap Expan and Rel-LGE16	Jan-16	Dec-16	50%	16,787.47	16,787.50	8,393.73	50%
182	200LGE16	Application Sec Enhance-LGE16	Jan-16	Dec-17	25%	39,500.00	39,500.00	7,900.02	20%
183	039LGE16	Network Management-LGE16	Jan-16	Dec-16	50%	14,812.50	14,812.50	7,406.25	50%
184	043LGE16	Original SW Upgrade-LGE16	Jan-16	Dec-16	50%	11,257.50	11,257.50	5,628.75	50%
185	026LGE16	Lville Racks & Furn-LGE16	Jan-16	Dec-16	50%	9,875.03	9,875.00	4,937.52	50%
186	038LGE16	Ntwrk Acc Dev & Gate-LGE16	Jan-16	Dec-16	50%	9,875.03	9,875.00	4,937.52	50%
187	064LGE16	Simpson Furn&Racks-LGE16	Jan-16	Dec-16	50%	9,875.03	9,875.00	4,937.52	50%
188	123LGE16	Oracle ULA VM Buildout-LGE16	Jan-16	Dec-16	50%	9,875.00	9,875.00	4,937.52	50%
189	141720	Meter Readers LG&E 2016	Jan-15	Dec-16	75%	9,875.00	4,740.01	2,370.01	50%
190	103LGE16	Endpoint Protect License-LGE16	Jan-16	Dec-16	50%	1,975.00	1,975.00	987.48	50%
191	140139	High Spd Historic ArchLGE-2016	Mar-16	Dec-16	40%	10,101.39	10,146.71	(532.00)	-5%
192	134198	CNL-DLPRK 69KV	Mar-16	Dec-16	40%	1,270,608.00	1,378,198.80	(104,599.00)	-8%

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
ALLOWANCE FOR WORKING CAPITAL  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-5

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	WORKING CAPITAL COMPONENT	DESCRIPTION OF METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT	WORKPAPER REFERENCE NO.	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
				\$		\$
ELECTRIC:						
1	FUEL STOCK (a)	13 MONTH AVERAGE BALANCE	B-5.1	53,422,558	100.000%	53,422,558
2	MATERIAL AND SUPPLIES (a) (b)	13 MONTH AVERAGE BALANCE	B-5.1	38,272,056	100.000%	38,272,056
3	PREPAYMENTS (c)	13 MONTH AVERAGE BALANCE	B-5.1	4,991,011	100.000%	4,991,011
4	OTHER	13 MONTH AVERAGE BALANCE	B-5.1	-	100.000%	-
5	CASH WORKING CAPITAL	1/8 O&M METHOD LESS PURCHASED POWER EXPENSE	B-5.2	<u>87,781,183</u>	100.000%	<u>87,781,183</u>
6	TOTAL WORKING CAPITAL REQUIREMENTS			<u><u>184,466,808</u></u>		<u><u>184,466,808</u></u>

(a) Excludes 25% of Trimble County inventories disallowed

(b) Includes emission allowances (ECR amounts excluded)

(c) Excludes PSC fees



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
ALLOWANCE FOR WORKING CAPITAL  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

SCHEDULE B-5

TYPE OF FILING:  ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	WORKING CAPITAL COMPONENT	DESCRIPTION OF METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT	WORKPAPER REFERENCE NO.	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
				\$		\$
ELECTRIC:						
1	FUEL STOCK (a)	13 MONTH AVERAGE BALANCE	B-5.1	49,176,008	100.000%	49,176,008
2	MATERIAL AND SUPPLIES (a) (b)	13 MONTH AVERAGE BALANCE	B-5.1	28,316,606	100.000%	28,316,606
3	PREPAYMENTS (c)	13 MONTH AVERAGE BALANCE	B-5.1	5,537,585	100.000%	5,537,585
4	OTHER	13 MONTH AVERAGE BALANCE	B-5.1	-	100.000%	-
5	CASH WORKING CAPITAL	1/8 O&M METHOD LESS PURCHASED POWER EXPENSE	B-5.2	<u>80,312,763</u>	100.000%	<u>80,312,763</u>
6	TOTAL WORKING CAPITAL REQUIREMENTS			<u><u>163,342,962</u></u>		<u><u>163,342,962</u></u>

(a) Excludes 25% of Trimble County inventories disallowed

(b) Includes emission allowances (ECR amounts excluded)

(c) Excludes PSC fees

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
OTHER WORKING CAPITAL COMPONENTS  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-5.1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION	13 MONTH AVERAGE FOR PERIOD		
		TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		\$		\$
	ELECTRIC:			
1	FUEL STOCK (a)	53,422,558	100.000%	53,422,558
2	MATERIAL AND SUPPLIES (a) (b)	38,272,056	100.000%	38,272,056
3	PREPAYMENTS (c)	4,991,011	100.000%	4,991,011
4	OTHER	-	100.000%	-
5	TOTAL OTHER WORKING CAPITAL	<u>96,685,625</u>		<u>96,685,625</u>

(a) Excludes 25% of Trimble County inventories disallowed

(b) Includes emission allowances (ECR amounts excluded)

(c) Excludes PSC fees

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
OTHER WORKING CAPITAL COMPONENTS  
AS OF JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-5.1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION	13 MONTH AVERAGE FOR PERIOD		
		TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		\$		\$
	ELECTRIC:			
1	FUEL STOCK (a)	49,176,008	100.000%	49,176,008
2	MATERIAL AND SUPPLIES (a) (b)	28,316,606	100.000%	28,316,606
3	PREPAYMENTS (c)	5,537,585	100.000%	5,537,585
4	OTHER	-	100.000%	-
5	TOTAL OTHER WORKING CAPITAL	83,030,200		83,030,200

(a) Excludes 25% of Trimble County inventories disallowed

(b) Includes emission allowances (ECR amounts excluded)

(c) Excludes PSC fees

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
CASH WORKING CAPITAL COMPONENTS  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-5.2

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		\$		\$
	ELECTRIC:			
1	OPERATING AND MAINTENANCE EXPENSE (a)	747,962,696	100.000%	747,962,696
2	ELECTRIC POWER PURCHASED	<u>45,713,230</u>	100.000%	<u>45,713,230</u>
3	O&M LESS PURCHASE POWER EXPENSE (LINE 1 - 2)	<u><u>702,249,467</u></u>		<u><u>702,249,467</u></u>
4	CASH WORKING CAPITAL (12.5% OF LINE 3)	<u><u>87,781,183</u></u>		<u><u>87,781,183</u></u>

(a) Excludes ECR amounts.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
CASH WORKING CAPITAL COMPONENTS  
AS OF JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-5.2

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		\$		\$
	ELECTRIC:			
1	OPERATING AND MAINTENANCE EXPENSE (a)	710,684,305	100.000%	710,684,305
2	ELECTRIC POWER PURCHASED	<u>68,182,202</u>	100.000%	<u>68,182,202</u>
3	O&M LESS PURCHASE POWER EXPENSE (LINE 1 - 2)	<u><u>642,502,102</u></u>		<u><u>642,502,102</u></u>
4	CASH WORKING CAPITAL (12.5% OF LINE 3)	<u><u>80,312,763</u></u>		<u><u>80,312,763</u></u>

(a) Excludes ECR amounts.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-6  
PAGE 1 OF 2  
WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	DESCRIPTION	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$		\$	\$	\$
1	252	Customer Advances for Construction	1,483,141	100.000%	1,483,141	-	1,483,141
2	255	Deferred Investment Tax Credits	-	100.000%	-	-	-
3	190, 282, 283	Deferred Income Taxes (a)	479,168,418	100.000%	479,168,418	(38,917,865)	440,250,553

(a) Adjustment reflects ECR and DSM jurisdictional amounts.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES  
AS OF JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-6  
PAGE 2 OF 2  
WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	DESCRIPTION	FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$		\$	\$	\$
1	252	Customer Advances for Construction	1,631,544	100.000%	1,631,544	-	1,631,544
2	255	Deferred Investment Tax Credits	-	100.000%	-	-	-
3	190, 282, 283	Deferred Income Taxes (a)	514,521,244	100.000%	514,521,244	(55,597,282)	458,923,962

(a) Adjustment reflects ECR and DSM jurisdictional amounts.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
JURISDICTIONAL PERCENTAGE  
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-7  
PAGE 1 OF 1  
WITNESS: K. W. BLAKE

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LINE NO.	ACCT. NO.	ACCOUNT TITLE	JURIS. PERCENT	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
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ALL DATA 100% JURISDICTIONAL



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
JURISDICTIONAL STATISTICS - RATE BASE  
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-7.1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 1

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTIONS BY MAJOR GROUPINGS OR ACCOUNT	STATISTIC TOTAL COMPANY	ADJUSTMENT TO TOTAL COMPANY STATISTIC	ADJUSTED STATISTIC FOR TOTAL COMPANY	STATISTIC FOR RATE AREA	ALLOCATION FACTOR %
(A)	(B)	(C)	(D)	(E=C+D)	(F)	(G=F/E)

ALL DATA 100% JURISDICTIONAL

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
EXPLANATION OF CHANGES IN JURISDICTIONAL PROCEDURES - RATE BASE  
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-7.2

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 1

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

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LINE NO.	ACCT. NO.	DESCRIPTION	PROCEDURES APPROVED IN PRIOR CASE	RATIONALE FOR CHANGE
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ALL DATA 100% JURISDICTIONAL

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
COMPARATIVE BALANCE SHEETS - TOTAL COMPANY  
AS OF DECEMBER 31, 2009 - 2013 AND BASE AND FORECASTED PERIODS

DATA: \_\_X\_\_ BASE PERIOD \_\_X\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_ UPDATED \_\_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-8  
PAGE 1 OF 4  
WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION	13 MO AVG FORECAST PERIOD	% CHANGE	BASE PERIOD	% CHANGE	2013	% CHANGE	2012	% CHANGE	2011	% CHANGE	2010	% CHANGE	2009
1	<b>ASSETS</b>													
2	<b>UTILITY PLANT</b>													
3	Utility Plant	\$ 6,098,050,660	6.82%	\$ 5,708,557,244	12.59%	\$ 5,070,053,264	3.81%	\$ 4,883,776,677	4.31%	\$ 4,682,019,555	7.30%	\$ 4,363,515,736	3.91%	\$ 4,199,506,410
4	Construction Work in Progress	366,699,198	-44.45%	660,089,605	1.33%	651,432,116	152.14%	258,364,758	20.02%	215,276,377	-44.13%	385,323,918	12.63%	342,126,538
5	Total Utility Plant	\$ 6,464,749,858	1.51%	\$ 6,368,646,849	11.31%	\$ 5,721,485,380	11.27%	\$ 5,142,141,435	5.00%	\$ 4,897,295,932	3.13%	\$ 4,748,839,654	4.56%	\$ 4,541,632,948
6	Less: Accumulated Provision for Depreciation	2,087,843,420	-11.85%	2,368,551,089	2.80%	2,304,132,232	4.65%	2,201,756,057	3.96%	2,117,873,453	3.66%	2,043,099,790	4.14%	1,961,838,755
7	Net Utility Plant	\$ 4,376,906,438	9.42%	\$ 4,000,095,760	17.05%	\$ 3,417,353,148	16.22%	\$ 2,940,385,378	5.79%	\$ 2,779,422,479	2.72%	\$ 2,705,739,864	4.88%	\$ 2,579,794,193
8	<b>OTHER PROPERTY AND INVESTMENTS</b>													
9	Nonutility Property-Less Reserve	\$ 539,420	0.00%	\$ 539,420	10.22%	\$ 489,421	-7.14%	\$ 527,050	4336.82%	\$ 11,879	0.00%	\$ 11,879	0.00%	\$ 11,879
10	Investment in Subsidiary Companies	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
11	Other Investments	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286
12	Special Funds	21,207,370	0.00%	21,207,370	-4.58%	22,225,512	-29.99%	31,747,624	10.06%	28,846,731	53.74%	18,763,174	9.84%	17,082,758
13	Total Other Property and Investments	\$ 22,341,077	0.00%	\$ 22,341,077	-4.15%	\$ 23,309,219	-29.08%	\$ 32,868,960	11.60%	\$ 29,452,896	52.06%	\$ 19,369,339	9.50%	\$ 17,688,923
14	<b>CURRENT AND ACCRUED ASSETS</b>													
15	Cash	\$ 5,000,000	0.00%	\$ 5,000,000	44.18%	\$ 3,467,771	-52.96%	\$ 7,372,093	-70.42%	\$ 24,920,485	1130.27%	\$ 2,025,606	-61.01%	\$ 5,195,367
16	Special Deposits	-	0.00%	-	0.00%	-	0.00%	-	-100.00%	12,277	-99.65%	3,511,015	361.26%	761,176
17	Working Funds	19,790	0.00%	19,790	-1.49%	20,090	0.00%	20,090	0.00%	20,090	0.00%	20,090	-2.62%	20,630
18	Temporary Cash Investments	11,816,053	100.00%	0	-100.00%	4,534,363	-68.33%	14,316,601	43199.66%	33,064	-67.07%	100,405	83570.83%	120
19	Customer Accounts Receivable	95,977,514	-9.39%	105,929,366	3.15%	102,699,350	70.17%	60,350,235	-2.38%	61,822,664	-13.84%	71,756,568	4.90%	68,405,442
20	Other Accounts Receivable	9,013,365	0.00%	9,013,365	-9.26%	9,932,730	-38.38%	16,118,221	24.49%	12,947,354	-25.72%	17,430,403	39.49%	12,496,194
21	Less: Accum Prov. for Uncollectable Accts-Credit	1,843,346	0.00%	1,843,346	0.79%	1,828,848	50.15%	1,218,026	33.86%	1,835,907	-60.13%	4,604,835	170.22%	1,704,122
22	Accounts Receivable from Associated Companies	16,226,934	-1.17%	16,418,419	14999.48%	108,735	-99.20%	13,662,418	25.15%	10,916,898	-63.37%	29,799,791	-43.84%	53,063,384
23	Fuel	50,713,481	4.03%	48,747,410	-24.06%	64,191,758	5.06%	61,099,619	16.37%	52,502,546	-22.84%	68,043,290	12.48%	60,492,689
24	Plant Materials and Operating Supplies	25,536,854	-27.24%	35,095,427	-2.01%	35,816,744	9.44%	32,727,610	6.86%	30,625,941	4.43%	29,326,916	0.92%	29,060,731
25	Stores Expense Undistributed	6,277,557	0.00%	6,277,557	1.47%	6,186,832	5.58%	5,860,024	4.71%	5,596,506	13.22%	4,943,154	18.43%	4,173,783
26	Gas Stored Underground	30,973,031	47.04%	21,064,262	-55.70%	47,546,888	13.18%	42,010,154	-21.16%	53,287,605	-11.12%	59,956,181	6.72%	56,183,317
27	Prepayments	7,563,716	49.71%	5,052,409	-1.43%	5,125,670	-26.53%	6,976,761	27.49%	5,472,353	-19.91%	6,832,694	-12.69%	7,825,625
28	Interest, Dividends, and Rents Receivable	764,729	0.00%	764,729	36.00%	562,307	55.80%	360,905	1150.23%	28,867	-8.44%	31,529	-74.89%	125,573
29	Accrued Utility Revenues	71,756,214	0.00%	71,756,214	-15.73%	85,152,363	18.03%	72,143,278	11.96%	64,436,527	-18.43%	78,996,467	24.06%	63,676,000
30	Miscellaneous Current Assets	23,618	0.00%	23,618	-43.42%	41,739	-99.42%	7,144,047	284296.78%	2,512	-98.21%	140,637	-91.23%	1,603,440
31	Total Current and Accrued Assets	\$ 329,819,509	2.01%	\$ 323,319,221	-11.07%	\$ 363,558,492	7.26%	\$ 338,944,030	5.66%	\$ 320,789,782	-12.90%	\$ 368,309,911	1.92%	\$ 361,379,349
32	<b>DEFERRED DEBITS</b>													
33	Unamortized Debt Expense	\$ 11,076,094	-11.78%	\$ 12,554,640	-10.10%	\$ 13,965,458	6.39%	\$ 13,126,319	-1.50%	\$ 13,326,195	1.60%	\$ 13,116,652	240.32%	\$ 3,854,161
34	Other Regulatory Assets	289,858,474	-6.31%	309,376,707	-1.05%	312,656,793	-23.46%	408,462,227	2.86%	397,110,901	15.43%	344,036,363	7.51%	319,990,094
35	Miscellaneous Deferred Debits	5,341,794	41.61%	3,772,095	152.48%	1,493,996	-23.07%	1,942,009	31.15%	1,480,708	31.38%	1,127,061	-70.68%	3,844,267
36	Unamortized Loss on Re-Acquired Debt	16,490,387	-5.44%	17,439,811	-5.44%	18,442,649	-7.64%	19,968,045	-4.75%	20,963,863	-4.43%	21,934,649	-5.12%	23,119,334
37	Accumulated Deferred Income Taxes	125,509,565	0.00%	125,509,565	-4.19%	130,998,531	22.60%	106,846,806	348.44%	23,826,072	-38.50%	38,744,526	-33.51%	58,267,128
38	Total Deferred Debits	\$ 448,276,314	-4.35%	\$ 468,652,818	-1.86%	\$ 477,557,427	-13.23%	\$ 550,345,406	20.50%	\$ 456,707,739	9.01%	\$ 418,959,251	2.42%	\$ 409,074,984
39	Total Assets	\$ 5,177,343,338	7.54%	\$ 4,814,408,876	12.44%	\$ 4,281,778,286	10.85%	\$ 3,862,543,774	7.70%	\$ 3,586,372,896	2.11%	\$ 3,512,378,365	4.29%	\$ 3,367,937,449

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
COMPARATIVE BALANCE SHEETS - TOTAL COMPANY  
AS OF DECEMBER 31, 2009 - 2013 AND BASE AND FORECASTED PERIODS

DATA: \_\_X\_\_ BASE PERIOD \_\_X\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_\_ UPDATED \_\_\_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-8  
PAGE 2 OF 4  
WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION	13 MO AVG FORECAST PERIOD	% CHANGE	BASE PERIOD	% CHANGE	2013	% CHANGE	2012	% CHANGE	2011	% CHANGE	2010	% CHANGE	2009
<b>1</b>	<b><u>LIABILITIES &amp; PROPRIETARY CAPITAL</u></b>													
<b>2</b>	<b><u>PROPRIETARY CAPITAL</u></b>													
3	Common Stock Issued	\$ 425,170,424	0.00%	\$ 425,170,424	0.00%	\$ 425,170,424	0.00%	\$ 425,170,424	0.00%	\$ 425,170,424	0.00%	\$ 425,170,424	0.00%	\$ 425,170,424
4	Paid in Capital	439,313,765	33.17%	329,892,220	94.53%	169,581,499	102.89%	83,581,499	0.00%	83,581,499	0.00%	83,581,499	0.00%	83,581,499
5	(Less) Capital Stock Expense	835,889	0.00%	835,889	0.00%	835,889	0.00%	835,889	0.00%	835,889	0.00%	835,889	0.00%	835,889
6	Other Comprehensive Income	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	-100.00%	(10,454,765)
7	Retained Earnings	1,092,416,674	4.80%	1,042,334,650	6.76%	976,302,939	6.51%	916,602,336	5.49%	868,929,558	4.94%	827,993,252	9.63%	755,278,866
8	Unappropriated Undistributed Subsidiary Earnings	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
9	Total Proprietary Capital	\$ 1,956,064,974	8.88%	\$ 1,796,561,406	14.41%	\$ 1,570,218,973	10.23%	\$ 1,424,518,370	3.46%	\$ 1,376,845,592	3.06%	\$ 1,335,909,286	6.64%	\$ 1,252,740,135
<b>10</b>	<b><u>LONG-TERM DEBT</u></b>													
11	Bonds	\$ 1,581,969,450	16.77%	\$ 1,354,798,373	0.03%	\$ 1,354,402,769	22.47%	\$ 1,105,915,402	0.03%	\$ 1,105,635,542	17.35%	\$ 942,155,683	129.18%	\$ 411,104,000
12	Long-Term Debt to Associated Companies	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	-100.00%	485,000,000
13	Total Long-Term Debt	\$ 1,581,969,450	16.77%	\$ 1,354,798,373	0.03%	\$ 1,354,402,769	22.47%	\$ 1,105,915,402	0.03%	\$ 1,105,635,542	17.35%	\$ 942,155,683	5.14%	\$ 896,104,000
<b>14</b>	<b><u>OTHER NON-CURRENT LIABILITIES</u></b>													
15	Long Term Obligations Under Capital Leases	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
16	Accumulated Provision for Postretirement Benefits	46,110,576	-24.13%	60,775,761	-36.09%	95,101,935	-48.96%	186,312,333	1.18%	184,133,496	-13.79%	213,591,951	5.98%	201,536,191
17	Total Other Non-Current Liabilities	\$ 46,110,576	-24.13%	\$ 60,775,761	-36.09%	\$ 95,101,935	-48.96%	\$ 186,312,333	1.18%	\$ 184,133,496	-13.79%	\$ 213,591,951	5.98%	\$ 201,536,191
<b>18</b>	<b><u>CURRENT AND ACCRUED LIABILITIES</u></b>													
19	Notes Payable	\$ 168,476,606	-17.03%	\$ 203,062,341	915.48%	\$ 19,996,778	-63.64%	\$ 54,992,669	100.00%	\$ -	-100.00%	\$ 163,000,000	100.00%	\$ -
20	Accounts Payable	238,990,281	-1.64%	242,979,147	42.22%	170,850,243	40.53%	121,578,266	24.25%	97,848,808	-6.79%	104,974,357	7.90%	97,284,356
21	Notes Payable to Associated Companies	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	-100.00%	11,876,000	-93.03%	170,400,400
22	Accounts Payable to Associated Companies	24,994,014	29.95%	19,233,099	-20.83%	24,294,741	6.55%	22,801,659	-10.68%	25,528,426	28.00%	19,944,791	-28.08%	27,731,236
23	Customer Deposits	24,000,007	0.00%	24,000,007	-0.31%	24,075,549	2.61%	23,464,189	4.93%	22,361,042	-3.77%	23,237,608	3.46%	22,459,554
24	Taxes Accrued	28,260,663	-15.17%	33,314,280	190.33%	11,474,665	561.18%	1,735,495	-86.94%	13,284,850	38.41%	9,598,153	-64.09%	26,729,807
25	Interest Accrued	13,605,394	17.61%	11,567,805	107.30%	5,580,258	9.02%	5,118,488	-12.14%	5,825,755	11.27%	5,235,853	55.89%	3,358,756
26	Tax Collections Payable	1,218,859	0.00%	1,218,859	100.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
27	Miscellaneous Current and Accrued Liabilities	60,706,639	-14.91%	71,340,241	196.77%	24,038,771	-5.70%	25,492,409	14.95%	22,176,210	-10.76%	24,850,419	1.35%	24,518,758
28	Total Current and Accrued Liabilities	\$ 560,252,463	-7.66%	\$ 606,715,779	116.44%	\$ 280,311,005	9.85%	\$ 255,183,175	36.44%	\$ 187,025,091	-48.44%	\$ 362,717,181	-2.62%	\$ 372,482,867
<b>29</b>	<b><u>DEFERRED CREDITS</u></b>													
30	Customer Advances for Construction	\$ 7,841,390	0.00%	\$ 7,841,390	16.20%	\$ 6,748,025	0.57%	\$ 6,709,975	-8.17%	\$ 7,307,168	-14.84%	\$ 8,580,930	-10.20%	\$ 9,555,185
31	Accumulated Deferred Investment Tax Credits	34,658,197	-3.08%	35,758,998	-5.33%	37,770,885	-5.27%	39,871,227	-6.67%	42,718,844	-6.16%	45,524,576	-5.21%	48,026,350
32	Other Deferred Credits	17,650,946	0.00%	17,650,946	3.12%	17,117,636	131.03%	7,409,317	44.70%	5,120,367	-9.81%	5,677,070	-30.44%	8,161,866
33	Other Regulatory Liabilities	73,692,030	-6.84%	79,102,014	-14.54%	92,564,168	64.63%	56,225,014	-4.08%	58,617,596	13.98%	51,426,349	-39.43%	84,907,209
34	Asset Retirement Obligation	89,981,044	3.59%	86,858,716	5.67%	82,196,215	27.07%	64,684,737	10.37%	58,606,350	11.31%	52,650,789	59.34%	33,043,629
35	Miscellaneous Long-Term Liabilities	19,804,550	0.00%	19,804,550	-45.79%	36,535,512	-37.77%	58,713,172	-3.28%	60,707,003	69.80%	35,751,188	5.39%	33,921,655
36	Accumulated Deferred Income Taxes	789,317,717	5.45%	748,540,943	5.61%	708,811,163	7.89%	657,001,051	31.49%	499,655,847	9.00%	458,393,362	7.24%	427,458,362
37	Total Deferred Credits	\$ 1,032,945,874	3.76%	\$ 995,557,557	1.41%	\$ 981,743,604	10.23%	\$ 890,614,493	21.55%	\$ 732,733,175	11.36%	\$ 658,004,264	2.00%	\$ 645,074,256
<b>38</b>	<b>Total Liabilities and Stockholders Equity</b>	<b>\$ 5,177,343,338</b>	<b>7.54%</b>	<b>\$ 4,814,408,876</b>	<b>12.44%</b>	<b>\$ 4,281,778,286</b>	<b>10.85%</b>	<b>\$ 3,862,543,773</b>	<b>7.70%</b>	<b>\$ 3,586,372,896</b>	<b>2.11%</b>	<b>\$ 3,512,378,365</b>	<b>4.29%</b>	<b>\$ 3,367,937,449</b>

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
COMPARATIVE BALANCE SHEETS - ELECTRIC  
AS OF DECEMBER 31, 2009 - 2013 AND BASE AND FORECASTED PERIODS

DATA: \_\_X\_\_ BASE PERIOD \_\_X\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_ UPDATED \_\_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-8  
PAGE 3 OF 4  
WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION	13 MO AVG FORECAST PERIOD	% CHANGE	BASE PERIOD	% CHANGE	2013	% CHANGE	2012	% CHANGE	2011	% CHANGE	2010	% CHANGE	2009
1	<b>ASSETS</b>													
2	<b>UTILITY PLANT</b>													
3	Utility Plant	\$ 4,970,110,731	6.93%	\$ 4,648,027,564	11.82%	\$ 4,156,638,319	2.90%	\$ 4,039,678,022	3.82%	\$ 3,891,118,764	7.41%	\$ 3,622,515,582	3.46%	\$ 3,501,285,046
4	Construction Work in Progress	352,536,304	-46.19%	655,188,794	11.02%	590,138,114	199.96%	196,739,900	20.39%	163,420,425	-51.91%	339,831,764	9.18%	311,252,974
5	Total Utility Plant	\$ 5,322,647,035	0.37%	\$ 5,303,216,358	11.72%	\$ 4,746,776,433	12.05%	\$ 4,236,417,922	4.49%	\$ 4,054,539,189	2.33%	\$ 3,962,347,346	3.93%	\$ 3,812,538,020
6	Less: Accumulated Provision for Depreciation	1,740,457,235	-14.89%	2,044,994,785	1.79%	2,009,012,851	4.44%	1,923,655,189	3.81%	1,853,022,115	3.57%	1,789,141,484	4.40%	1,713,708,346
7	Net Utility Plant	\$ 3,582,189,800	9.94%	\$ 3,258,221,573	19.01%	\$ 2,737,763,582	18.38%	\$ 2,312,762,733	5.05%	\$ 2,201,517,074	1.30%	\$ 2,173,205,862	3.54%	\$ 2,098,829,674
8	<b>OTHER PROPERTY AND INVESTMENTS</b>													
9	Nonutility Property-Less Reserve	\$ 377,594	0.00%	\$ 377,594	8.45%	\$ 348,170	-32.01%	\$ 512,108	5971.95%	\$ 8,434	-2.74%	\$ 8,672	-1.34%	\$ 8,790
10	Investment in Subsidiary Companies	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
11	Other Investments	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286
12	Special Funds	17,515,167	0.30%	17,462,149	0.00%	17,891,537	-28.49%	25,020,302	9.82%	22,783,148	53.82%	14,811,650	9.01%	13,587,626
13	Total Other Property and Investments	\$ 18,487,047	0.29%	\$ 18,434,029	-2.12%	\$ 18,833,993	-27.91%	\$ 26,126,696	11.72%	\$ 23,385,668	51.71%	\$ 15,414,608	8.62%	\$ 14,190,702
14	<b>CURRENT AND ACCRUED ASSETS</b>													
15	Cash	\$ 4,129,500	0.30%	\$ 4,117,000	28.50%	\$ 3,203,959	-43.75%	\$ 5,696,192	-71.06%	\$ 19,682,199	1130.90%	\$ 1,599,013	-61.31%	\$ 4,132,395
16	Special Deposits	-	0.00%	-	0.00%	-	0.00%	-	-100.00%	12,277	-99.65%	3,511,015	361.26%	761,176
17	Working Funds	16,345	0.30%	16,295	0.76%	16,172	2.14%	15,833	-0.21%	15,867	0.05%	15,859	9.54%	14,478
18	Temporary Cash Investments	9,758,878	100.00%	0	-100.00%	3,644,846	-67.68%	11,277,136	43084.25%	26,114	-67.05%	79,260	84219.15%	94
19	Customer Accounts Receivable	74,488,149	-9.39%	82,211,781	19.24%	68,948,837	53.73%	44,850,387	-8.65%	49,097,327	-12.21%	55,926,565	11.94%	49,963,272
20	Other Accounts Receivable	6,995,273	0.00%	6,995,273	-28.47%	9,779,607	-31.37%	14,249,923	20.78%	11,797,990	-32.12%	17,380,787	45.99%	11,905,759
21	Less: Accum Prov. for Uncollectable Accts-Credit	1,430,621	0.00%	1,430,621	1.11%	1,414,910	86.93%	756,926	-40.11%	1,263,884	-67.59%	3,900,043	219.99%	1,218,818
22	Accounts Receivable from Associated Companies	13,415,310	-0.87%	13,532,606	12365.80%	108,645	-99.20%	13,651,496	33.53%	10,223,578	-66.54%	23,523,955	-44.26%	42,206,616
23	Fuel	50,713,481	4.03%	48,747,410	-24.06%	64,191,758	5.06%	61,099,619	16.37%	52,502,546	-22.84%	68,043,290	12.48%	60,492,689
24	Plant Materials and Operating Supplies	25,148,224	-27.23%	34,560,551	-3.48%	35,806,486	9.40%	32,728,389	6.87%	30,623,996	4.49%	29,309,147	0.92%	29,040,701
25	Stores Expense Undistributed	6,181,511	0.00%	6,181,511	3.03%	5,999,956	2.81%	5,836,126	4.35%	5,593,072	13.22%	4,940,188	18.45%	4,170,861
26	Gas Stored Underground	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
27	Prepayments	6,436,920	50.13%	4,287,586	-6.80%	4,600,261	-25.28%	6,156,358	24.40%	4,948,923	-19.12%	6,118,558	-8.53%	6,689,011
28	Interest, Dividends, and Rents Receivable	593,507	0.00%	593,507	5.61%	561,989	56.13%	359,951	1792.09%	19,024	-11.16%	21,413	-82.90%	125,218
29	Accrued Utility Revenues	55,689,997	0.00%	55,689,997	2.53%	54,316,676	5.48%	51,493,552	19.53%	43,081,180	-13.24%	49,653,000	25.22%	39,654,000
30	Miscellaneous Current Assets	23,618	0.00%	23,618	-43.42%	41,739	-99.26%	5,630,599	224048.05%	2,512	-98.21%	140,637	-91.23%	1,603,440
31	Total Current and Accrued Assets	\$ 252,160,090	-1.32%	\$ 255,526,513	2.29%	\$ 249,806,021	-0.98%	\$ 252,288,635	11.45%	\$ 226,362,721	-11.70%	\$ 256,362,644	2.73%	\$ 249,540,892
32	<b>DEFERRED DEBITS</b>													
33	Unamortized Debt Expense	\$ 9,147,746	-11.51%	\$ 10,337,491	-8.05%	\$ 11,242,141	8.67%	\$ 10,344,773	-1.71%	\$ 10,525,029	1.65%	\$ 10,354,285	237.76%	\$ 3,065,600
34	Other Regulatory Assets	247,339,501	-3.19%	255,490,360	-1.65%	259,767,369	-21.78%	332,093,457	7.59%	308,662,756	15.97%	266,158,396	-0.30%	266,971,761
35	Miscellaneous Deferred Debits	5,480,423	40.42%	3,902,930	184.78%	1,370,498	-28.59%	1,919,134	-75.28%	7,764,804	-1233.23%	(685,195)	-121.17%	3,235,997
36	Unamortized Loss on Re-Acquired Debt	13,619,410	-5.16%	14,359,940	-3.27%	14,845,857	-5.66%	15,736,104	-4.96%	16,557,259	-4.38%	17,315,212	-5.84%	18,389,118
37	Accumulated Deferred Income Taxes	101,323,990	0.00%	101,323,990	-4.51%	106,110,403	27.23%	83,397,934	276.41%	22,156,141	-19.83%	27,637,264	-47.87%	53,015,915
38	Total Deferred Debits	\$ 376,911,071	-2.21%	\$ 385,414,712	-2.01%	\$ 393,336,268	-11.31%	\$ 443,491,402	21.28%	\$ 365,665,989	13.99%	\$ 320,779,962	-6.93%	\$ 344,678,391
39	Total Assets	\$ 4,229,748,007	7.97%	\$ 3,917,596,826	15.23%	\$ 3,399,739,864	12.03%	\$ 3,034,669,466	7.73%	\$ 2,816,931,652	1.85%	\$ 2,765,763,076	2.16%	\$ 2,707,239,659

LOUISVILLE GAS AND ELECTRIC COMPANY  
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DATA: \_\_X\_\_ BASE PERIOD \_\_X\_\_ FORECASTED PERIOD  
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SCHEDULE B-8  
PAGE 4 OF 4  
WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION	13 MO AVG FORECAST PERIOD	% CHANGE	BASE PERIOD	% CHANGE	2013	% CHANGE	2012	% CHANGE	2011	% CHANGE	2010	% CHANGE	2009
<b>1</b>	<b><u>LIABILITIES &amp; PROPRIETARY CAPITAL</u></b>													
<b>2</b>	<b><u>PROPRIETARY CAPITAL</u></b>													
3	Common Stock Issued	\$ 351,148,253	0.30%	\$ 350,085,327	2.29%	\$ 342,262,191	2.14%	\$ 335,076,811	-0.22%	\$ 335,799,601	0.05%	\$ 335,629,533	-0.75%	\$ 338,180,555
4	Paid in Capital	362,829,238	33.57%	271,633,254	98.98%	136,513,107	107.24%	65,870,579	-0.22%	66,012,668	0.05%	65,979,235	-0.75%	66,480,724
5	(Less) Capital Stock Expense	690,360	0.30%	688,271	2.29%	672,890	2.14%	658,764	-0.22%	660,185	0.05%	659,851	-0.75%	664,866
6	Other Comprehensive Income	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	-100.00%	(8,346,596)
7	Retained Earnings	902,226,931	5.12%	858,258,351	9.78%	781,785,024	7.46%	727,496,268	4.35%	697,173,273	8.54%	642,305,745	5.31%	609,891,231
8	Unappropriated Undistributed Subsidiary Earnings	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
9	Total Proprietary Capital	\$ 1,615,514,062	9.21%	\$ 1,479,288,662	17.41%	\$ 1,259,887,432	11.71%	\$ 1,127,784,894	2.68%	\$ 1,098,325,357	5.28%	\$ 1,043,254,662	3.75%	\$ 1,005,541,048
<b>10</b>	<b><u>LONG-TERM DEBT</u></b>													
11	Bonds	\$ 1,306,548,569	17.12%	\$ 1,115,540,980	2.32%	\$ 1,090,294,229	25.10%	\$ 871,571,928	-0.19%	\$ 873,230,951	17.41%	\$ 743,737,695	127.45%	\$ 326,992,122
12	Long-Term Debt to Associated Companies	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	-100.00%	385,769,000
13	Total Long-Term Debt	\$ 1,306,548,569	17.12%	\$ 1,115,540,980	2.32%	\$ 1,090,294,229	25.10%	\$ 871,571,928	-0.19%	\$ 873,230,951	17.41%	\$ 743,737,695	4.35%	\$ 712,761,122
<b>14</b>	<b><u>OTHER NON-CURRENT LIABILITIES</u></b>													
15	Long Term Obligations Under Capital Leases	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
16	Accumulated Provision for Postretirement Benefits	38,082,725	-23.90%	50,042,762	-34.59%	76,506,477	-47.88%	146,777,786	0.97%	145,374,112	-13.75%	168,554,859	5.18%	160,248,816
17	Total Other Non-Current Liabilities	\$ 38,082,725	-23.90%	\$ 50,042,762	-34.59%	\$ 76,506,477	-47.88%	\$ 146,777,786	0.97%	\$ 145,374,112	-13.75%	\$ 168,554,859	5.18%	\$ 160,248,816
<b>18</b>	<b><u>CURRENT AND ACCRUED LIABILITIES</u></b>													
19	Notes Payable	\$ 139,144,829	-16.78%	\$ 167,201,532	938.69%	\$ 16,097,406	-62.86%	\$ 43,339,723	100.00%	\$ -	-100.00%	\$ 128,672,200	100.00%	\$ -
20	Accounts Payable	202,355,953	-1.28%	204,979,618	39.20%	147,255,194	54.45%	95,339,107	25.09%	76,218,111	-9.79%	84,487,695	4.81%	80,613,414
21	Notes Payable to Associated Companies	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	-100.00%	9,374,914	-93.08%	135,536,478
22	Accounts Payable to Associated Companies	20,642,556	30.35%	15,836,534	-20.34%	19,880,669	8.51%	18,321,418	-9.13%	20,162,351	28.06%	15,744,418	-28.62%	22,057,425
23	Customer Deposits	19,821,605	0.30%	19,761,605	6.35%	18,581,509	-1.98%	18,956,625	9.06%	17,381,203	-2.95%	17,909,096	11.01%	16,133,337
24	Taxes Accrued	23,340,482	-14.91%	27,430,978	207.40%	8,923,670	794.85%	997,222	-90.81%	10,852,432	44.66%	7,502,229	-64.62%	21,207,033
25	Interest Accrued	11,236,695	17.97%	9,524,930	112.06%	4,491,573	11.33%	4,034,436	-12.32%	4,601,181	11.32%	4,133,182	54.71%	2,671,555
26	Tax Collections Payable	1,006,656	0.30%	1,003,609	100.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
27	Miscellaneous Current and Accrued Liabilities	50,137,614	-14.65%	58,741,555	352.37%	12,985,373	-7.42%	14,026,497	10.00%	12,751,065	-1.44%	12,937,411	-14.12%	15,065,273
28	Total Current and Accrued Liabilities	\$ 467,686,389	-7.29%	\$ 504,480,360	121.05%	\$ 228,215,394	17.02%	\$ 195,015,028	37.37%	\$ 141,966,343	-49.44%	\$ 280,761,145	-4.27%	\$ 293,284,515
<b>29</b>	<b><u>DEFERRED CREDITS</u></b>													
30	Customer Advances for Construction	\$ 1,631,544	0.00%	\$ 1,631,544	-10.81%	\$ 1,829,256	26.82%	\$ 1,442,449	-83.68%	\$ 8,838,612	-8.31%	\$ 9,639,871	419.69%	\$ 1,854,939
31	Accumulated Deferred Investment Tax Credits	34,513,542	-2.92%	35,551,905	-5.87%	37,770,885	-5.27%	39,871,227	-5.43%	42,162,638	-8.18%	45,919,574	-2.69%	47,190,104
32	Other Deferred Credits	14,577,916	0.30%	14,533,789	-2.53%	14,910,808	106.72%	7,213,006	28.95%	5,593,678	-9.12%	6,154,687	-16.12%	7,337,510
33	Other Regulatory Liabilities	62,175,053	-3.34%	64,326,094	-10.31%	71,718,999	56.38%	45,861,847	-5.66%	48,614,761	30.76%	37,178,969	-18.34%	45,529,523
34	Asset Retirement Obligation	66,871,511	3.60%	64,548,145	6.99%	60,329,768	39.30%	43,309,603	181.68%	15,375,583	6.94%	14,377,696	-53.66%	31,027,226
35	Miscellaneous Long-Term Liabilities	16,356,578	0.30%	16,307,066	-44.55%	29,411,087	-36.44%	46,271,851	-3.49%	47,946,391	69.88%	28,223,265	4.60%	26,981,284
36	Accumulated Deferred Income Taxes	615,657,151	6.09%	580,304,325	3.08%	562,983,462	8.17%	520,451,334	28.47%	405,115,907	2.19%	396,417,884	5.22%	376,733,795
37	Total Deferred Credits	\$ 811,783,294	4.45%	\$ 777,202,868	-0.22%	\$ 778,954,265	10.58%	\$ 704,421,317	22.80%	\$ 573,647,570	6.64%	\$ 537,911,946	0.23%	\$ 536,654,381
38	Total Liabilities and Stockholders Equity	\$ 4,239,615,039	7.97%	\$ 3,926,555,632	14.35%	\$ 3,433,857,797	12.75%	\$ 3,045,570,953	7.52%	\$ 2,832,544,333	2.10%	\$ 2,774,220,307	2.43%	\$ 2,708,489,882
39	Adjustment to Balance	\$ (9,867,032)		\$ (8,958,806)		\$ (34,117,933)		\$ (10,901,487)		\$ (15,612,681)		\$ (8,457,231)		\$ (1,250,223)

SCHEDULE B

JURISDICTIONAL RATE BASE SUMMARY FOR THE BASE AND FORECASTED PERIOD

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2014-00372 - GAS OPERATIONS

BASE PERIOD: FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

FORECASTED TEST PERIOD: FOR THE 12 MONTHS ENDED JUNE 30, 2016

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
B-1	RATE BASE SUMMARY
B-2	PLANT IN SERVICE BY MAJOR GROUPING
B-2.1	PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
B-2.2	PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
B-2.3	GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
B-2.4	PROPERTY MERGED OR ACQUIRED
B-2.5	LEASED PROPERTY
B-2.6	PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
B-2.7	PROPERTY EXCLUDED FROM RATE BASE
B-3	ACCUMULATED DEPRECIATION AND AMORTIZATION
B-3.1	ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
B-3.2	DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCC
B-4	CONSTRUCTION WORK IN PROGRESS
B-4.1	ADJUSTMENTS TO CONSTRUCTION WORK IN PROGRESS
B-4.2	CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
B-5	ALLOWANCE FOR WORKING CAPITAL
B-5.1	OTHER WORKING CAPITAL COMPONENTS
B-5.2	CASH WORKING CAPITAL COMPONENTS
B-6	DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
B-7	JURISDICTIONAL PERCENTAGES
B-7.1	JURISDICTIONAL STATISTICS - RATE BASE
B-7.2	EXPLANATION OF CHANGES IN JURISDICTIONAL PROCEDURES
B-8	COMPARATIVE BALANCE SHEETS

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2014-00372 - GAS OPERATIONS

JURISDICTIONAL RATE BASE SUMMARY

AS OF FEBRUARY 28, 2015

AS OF JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 1

WORKPAPER REFERENCE NO(S): SEE BELOW

WITNESS: K. W. BLAKE

LINE NO.	RATE BASE COMPONENT	SUPPORTING SCHEDULE REFERENCE	BASE PERIOD	13 MONTH AVG FORECAST PERIOD
			\$	\$
GAS:				
1	Plant in Service	B-2	922,434,971	944,423,239
2	Property Held for Future Use	B-2.6	-	-
3	Accumulated Depreciation and Amortization	B-3	(319,861,618)	(340,605,506)
4	Net Plant in Service (Lines 1+2+3)		<u>602,573,352</u>	<u>603,817,733</u>
5	Construction Work in Progress	B-4	4,900,811	14,162,893
6	Net Plant (Lines 4+5)		<u>607,474,163</u>	<u>617,980,626</u>
7	Cash Working Capital Allowance	B-5	8,758,510	9,688,245
8	Other Working Capital Allowances	B-5	35,570,238	32,310,680
9	Customer Advances for Construction	B-6	(5,962,423)	(6,209,847)
10	Deferred Income Taxes	B-6	(122,912,046)	(111,759,490)
11	Investment Tax Credits	B-6	-	-
12	Other Items	B-6	-	-
13	Rate Base (Lines 6 through 12)		<u><u>522,928,442</u></u>	<u><u>542,010,214</u></u>



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
PLANT IN SERVICE BY MAJOR PROPERTY GROUPING  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	MAJOR PROPERTY GROUPING	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
		\$		\$	\$	\$
GAS:						
1	INTANGIBLE PLANT	387	100.000%	387	-	387
2	PRODUCTION	-	100.000%	-	-	-
3	STORAGE AND PROCESSING	139,108,406	100.000%	139,108,406	(4,282,210)	134,826,197
4	TRANSMISSION	53,542,363	100.000%	53,542,363	(3,879,489)	49,662,874
5	DISTRIBUTION	775,728,534	100.000%	775,728,534	(129,795,252)	645,933,282
6	GENERAL	11,361,365	100.000%	11,361,365	(137,760)	11,223,606
7	COMMON	80,788,624	100.000%	80,788,624	-	80,788,624
8	TOTAL GAS	1,060,529,681		1,060,529,681	(138,094,710)	922,434,971

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
PLANT IN SERVICE BY MAJOR PROPERTY GROUPING  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

SCHEDULE B-2

TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCOUNT / SUBACCOUNT TITLES	13 MO AVG FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	13 MO AVG ADJUSTED JURISDICTION
		\$		\$	\$	\$
	GAS:					
1	INTANGIBLE PLANT	387	100.000%	387	-	387
2	PRODUCTION	-	100.000%	-	-	-
3	STORAGE AND PROCESSING	147,892,111	100.000%	147,892,111	(4,282,210)	143,609,901
4	TRANSMISSION	53,747,683	100.000%	53,747,683	(3,879,489)	49,868,194
5	DISTRIBUTION	829,521,185	100.000%	829,521,185	(175,217,233)	654,303,952
6	GENERAL	11,594,906	100.000%	11,594,906	(137,760)	11,457,146
7	COMMON	85,183,657	100.000%	85,183,657	-	85,183,657
8	TOTAL GAS	<u>1,127,939,930</u>		<u>1,127,939,930</u>	<u>(183,516,691)</u>	<u>944,423,239</u>

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.1

PAGE 1 OF 6

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	100%	\$	\$	\$
1		<b><u>Gas Intangible Plant</u></b>					
2	301	Organization	-		-	-	-
3	302	Franchises and Consents	387		387	-	387
4	303	Misc Intangible Plant	-		-	-	-
5		Total Intangible Plant	387		387	-	387
6		<b><u>Gas Storage</u></b>					
7	350	Land and Land Rights	137,734		137,734	-	137,734
8	351	Structures and Improvements	10,604,747		10,604,747	-	10,604,747
9	352	Wells	19,663,869		19,663,869	-	19,663,869
10	352.1	Storage Leaseholds and Rights	548,241		548,241	-	548,241
11	352.2	Reservoirs	400,511		400,511	-	400,511
12	117-352.3	Nonrecoverable Natural Gas	11,788,157		11,788,157	-	11,788,157
13	353	Lines	20,249,677		20,249,677	-	20,249,677
14	354	Compressor Station Equipment	50,296,078		50,296,078	-	50,296,078
15	355	Measuring and Regulating Equipment	763,275		763,275	-	763,275
16	356	Purification Equipment	17,553,960		17,553,960	-	17,553,960
17	357	Other Equipment	2,819,947		2,819,947	-	2,819,947
18	358	ARO Cost Gas UG Store	4,282,210		4,282,210	(4,282,210)	-
19		Total Gas Storage	139,108,406		139,108,406	(4,282,210)	134,826,197
20		<b><u>Gas Transmission</u></b>					
21	365	Rights of Way	220,659		220,659	-	220,659
22	367	Mains	49,442,215		49,442,215	-	49,442,215
23	372	ARO Cost Gas Transmission	3,879,489		3,879,489	(3,879,489)	-
24		Total Gas Transmission	53,542,363		53,542,363	(3,879,489)	49,662,874
25		<b><u>Gas Distribution</u></b>					
26	374	Land and Land Rights	133,743		133,743	-	133,743
27	375	Structures and Improvements	944,545		944,545	-	944,545
28	376	Mains	385,000,555		385,000,555	(45,677,186)	339,323,369
28	377	Compressor Station Equipment	-		-	-	-
29	378	Measuring and Regulating Station Equip-General	16,335,239		16,335,239	-	16,335,239

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD  
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WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.1

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WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	100%	\$	\$	\$
30	379	Measuring and Regulating Station Equip-City Gate	7,538,697		7,538,697	-	7,538,697
31	380	Services	279,323,118		279,323,118	(72,027,690)	207,295,427
32	381	Meters	46,926,323		46,926,323	-	46,926,323
33	383	House Regulators	25,082,494		25,082,494	-	25,082,494
34	385	Industrial Measuring and Regulating Equip	2,050,396		2,050,396	-	2,050,396
35	387	Other Equipment	303,050		303,050	-	303,050
32	388	ARO Cost Gas Distribution	12,090,376		12,090,376	(12,090,376)	-
33		Total Gas Distribution	775,728,534		775,728,534	(129,795,252)	645,933,282
34	<b>G</b>	<b><u>Gas General Plant</u></b>					
35	389	Land and Land Rights	-		-	-	-
36	390	Structures and Improvements	-		-	-	-
37	391	Office Furniture and Equipment	-		-	-	-
38	392	Transportation Equipment	1,951,679		1,951,679	-	1,951,679
39	393	Stores Equipment	-		-	-	-
40	394	Tools, Shop, and Garage Equipment	6,027,420		6,027,420	-	6,027,420
41	395	Laboratory Equipment	-		-	-	-
42	396	Power Operated Equipment	3,244,507		3,244,507	-	3,244,507
43	397	Communication Equipment	137,760		137,760	(137,760)	-
43	398	Miscellaneous Equipment	-		-	-	-
44		Total Gas General Plant	11,361,365		11,361,365	(137,760)	11,223,606
45	<b>C</b>	<b><u>Common Plant (1)</u></b>					
46	301	Organization	25,135		25,135	-	25,135
47	302	Franchises and Consents	-		-	-	-
48	303	Misc Intangible Plant	27,693,981		27,693,981	-	27,693,981
49	389	Land and Land Rights	530,211		530,211	-	530,211
50	390	Structures and Improvements	23,112,564		23,112,564	-	23,112,564
51	391	Office Furniture and Equipment	14,677,319		14,677,319	-	14,677,319
52	392	Transportation Equipment	124,171		124,171	-	124,171
53	393	Stores Equipment	451,190		451,190	-	451,190
54	394	Tools, Shop, and Garage Equipment	1,162,760		1,162,760	-	1,162,760
55	395	Laboratory Equipment	-		-	-	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF FEBRUARY 28, 2015

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WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	100%	\$	\$	\$
56	396	Power Operated Equipment	74,993		74,993	-	74,993
57	397	Communication Equipment	12,927,301		12,927,301	-	12,927,301
57	398	Miscellaneous Equipment	9,000		9,000	-	9,000
58	399	ARO Cost Common	-		-	-	-
59		Total Common Plant allocated to Gas	80,788,624		80,788,624	-	80,788,624
60		TOTAL GAS PLANT IN SERVICE	1,060,529,681		1,060,529,681	(138,094,710)	922,434,971

(1) 30% Common Plant allocated to Gas

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF JUNE 30, 2016

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WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	13 MO AVG FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	<u>100%</u>	\$	\$	\$
1		<b><u>Gas Intangible Plant</u></b>					
2	301	Organization	-		-	-	-
3	302	Franchises and Consents	387		387	-	387
4	303	Misc Intangible Plant	-		-	-	-
5		Total Intangible Plant	<u>387</u>		<u>387</u>	-	<u>387</u>
6		<b><u>Gas Storage</u></b>					
7	350	Land and Land Rights	137,734		137,734	-	137,734
8	351	Structures and Improvements	11,583,085		11,583,085	-	11,583,085
9	352	Wells	20,700,287		20,700,287	-	20,700,287
10	352.1	Storage Leaseholds and Rights	548,241		548,241	-	548,241
11	352.2	Reservoirs	400,511		400,511	-	400,511
12	117-352.3	Nonrecoverable Natural Gas	11,788,157		11,788,157	-	11,788,157
13	353	Lines	20,246,904		20,246,904	-	20,246,904
14	354	Compressor Station Equipment	53,688,792		53,688,792	-	53,688,792
15	355	Measuring and Regulating Equipment	763,275		763,275	-	763,275
16	356	Purification Equipment	17,553,960		17,553,960	-	17,553,960
17	357	Other Equipment	6,198,955		6,198,955	-	6,198,955
18	358	ARO Cost Gas UG Store	4,282,210		4,282,210	(4,282,210)	-
19		Total Gas Storage	<u>147,892,111</u>		<u>147,892,111</u>	(4,282,210)	<u>143,609,901</u>
20		<b><u>Gas Transmission</u></b>					
21	365	Rights of Way	220,659		220,659	-	220,659
22	367	Mains	49,647,535		49,647,535	-	49,647,535
23	372	ARO Cost Gas Transmission	3,879,489		3,879,489	(3,879,489)	-
24		Total Gas Transmission	<u>53,747,683</u>		<u>53,747,683</u>	(3,879,489)	<u>49,868,194</u>
25		<b><u>Gas Distribution</u></b>					
26	374	Land and Land Rights	133,743		133,743	-	133,743
27	375	Structures and Improvements	944,545		944,545	-	944,545
28	376	Mains	408,506,664		408,506,664	(65,098,071)	343,408,593
28	377	Compressor Station Equipment	-		-	-	-
29	378	Measuring and Regulating Station Equip-General	17,004,455		17,004,455	-	17,004,455

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF JUNE 30, 2016

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SCHEDULE B-2.1  
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WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	13 MO AVG FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	<u>100%</u>	\$	\$	\$
30	379	Measuring and Regulating Station Equip-City Gate	7,812,009		7,812,009	-	7,812,009
31	380	Services	305,137,892		305,137,892	(98,028,786)	207,109,105
32	381	Meters	49,363,000		49,363,000	-	49,363,000
33	383	House Regulators	25,157,879		25,157,879	-	25,157,879
34	385	Industrial Measuring and Regulating Equip	2,488,245		2,488,245	-	2,488,245
35	387	Other Equipment	882,378		882,378	-	882,378
32	388	ARO Cost Gas Distribution	12,090,376		12,090,376	(12,090,376)	-
33		Total Gas Distribution	829,521,185		829,521,185	(175,217,233)	654,303,952
34	<u>G</u>	<b>Gas General Plant</b>					
35	389	Land and Land Rights	-		-	-	-
36	390	Structures and Improvements	-		-	-	-
37	391	Office Furniture and Equipment	-		-	-	-
38	392	Transportation Equipment	2,011,742		2,011,742	-	2,011,742
39	393	Stores Equipment	-		-	-	-
40	394	Tools, Shop, and Garage Equipment	6,200,898		6,200,898	-	6,200,898
41	395	Laboratory Equipment	-		-	-	-
42	396	Power Operated Equipment	3,244,507		3,244,507	-	3,244,507
43	397	Communication Equipment	137,760		137,760	(137,760)	-
43	398	Miscellaneous Equipment	-		-	-	-
44		Total Gas General Plant	11,594,906		11,594,906	(137,760)	11,457,146
45	<u>C</u>	<b>Common Plant (1)</b>					
46	301	Organization	25,135		25,135	-	25,135
47	302	Franchises and Consents	-		-	-	-
48	303	Misc Intangible Plant	30,003,264		30,003,264	-	30,003,264
49	389	Land and Land Rights	530,211		530,211	-	530,211
50	390	Structures and Improvements	23,425,644		23,425,644	-	23,425,644
51	391	Office Furniture and Equipment	15,904,017		15,904,017	-	15,904,017
52	392	Transportation Equipment	124,171		124,171	-	124,171
53	393	Stores Equipment	451,190		451,190	-	451,190
54	394	Tools, Shop, and Garage Equipment	1,162,760		1,162,760	-	1,162,760
55	395	Laboratory Equipment	-		-	-	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.1

PAGE 6 OF 6

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	13 MO AVG FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	<u>100%</u>	\$	\$	\$
56	396	Power Operated Equipment	74,993		74,993	-	74,993
57	397	Communication Equipment	13,473,273		13,473,273	-	13,473,273
57	398	Miscellaneous Equipment	9,000		9,000	-	9,000
58	399	ARO Cost Common	-		-	-	-
59		Total Common Plant allocated to Gas	<u>85,183,657</u>		<u>85,183,657</u>	-	<u>85,183,657</u>
60		TOTAL GAS PLANT IN SERVICE	<u>1,127,939,930</u>		<u>1,127,939,930</u>	(183,516,691)	<u>944,423,239</u>

(1) 30% Common Plant allocated to Gas



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2.2

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			\$		\$		
1	358	ARO Cost Gas UG Store	(4,282,210)	100.000%	(4,282,210)		ARO amounts excluded from rate base
2	372	ARO Cost Gas Transmission	(3,879,489)	100.000%	(3,879,489)		ARO amounts excluded from rate base
3	376	Mains	(45,677,186)	100.000%	(45,677,186)		GLT amounts excluded from rate base
4	380	Services	(72,027,690)	100.000%	(72,027,690)		GLT amounts excluded from rate base
5	388	ARO Cost Gas Distribution	(12,090,376)	100.000%	(12,090,376)		ARO amounts excluded from rate base
6	397	Communication Equipment	(137,760)	100.000%	(137,760)		DSM amounts excluded from rate base
7		TOTAL ADJUSTMENTS	<u>(138,094,710)</u>		<u>(138,094,710)</u>		

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

SCHEDULE B-2.2

TYPE OF FILING:  ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			\$		\$		
1	358	ARO Cost Gas UG Store	(4,282,210)	100.000%	(4,282,210)		ARO amounts excluded from rate base
2	372	ARO Cost Gas Transmission	(3,879,489)	100.000%	(3,879,489)		ARO amounts excluded from rate base
3	376	Mains	(65,098,071)	100.000%	(65,098,071)		GLT amounts excluded from rate base
4	380	Services	(98,028,786)	100.000%	(98,028,786)		GLT amounts excluded from rate base
5	388	ARO Cost Gas Distribution	(12,090,376)	100.000%	(12,090,376)		ARO amounts excluded from rate base
6	397	Communication Equipment	(137,760)	100.000%	(137,760)		DSM amounts excluded from rate base
7		TOTAL ADJUSTMENTS	<u>(183,516,691)</u>		<u>(183,516,691)</u>		

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM MARCH 1, 2014 TO FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.3

PAGE 1 OF 6

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	BASE PERIOD ENDING BALANCE
			\$	\$	\$	\$	\$
1		<b><u>Gas Intangible Plant</u></b>					
2	301	Organization	-	-	-	-	-
3	302	Franchises and Consents	387	-	-	-	387
4	303	Misc Intangible Plant	-	-	-	-	-
5		Total Intangible Plant	387	-	-	-	387
6		<b><u>Gas Storage</u></b>					
7	350	Land and Land Rights	135,571	2,163	-	-	137,734
8	351	Structures and Improvements	9,089,476	1,520,226	(4,955)	-	10,604,747
9	352	Wells	20,699,961	(997,202)	(38,891)	-	19,663,869
10	352.1	Storage Leaseholds and Rights	548,241	-	-	-	548,241
11	352.2	Reservoirs	400,511	-	-	-	400,511
12	117-352.3	Nonrecoverable Natural Gas	11,788,845	(688)	-	-	11,788,157
13	353	Lines	19,656,362	607,138	(13,823)	-	20,249,677
14	354	Compressor Station Equipment	49,021,110	1,407,239	(93,664)	(38,607)	50,296,078
15	355	Measuring and Regulating Equipment	627,196	176,236	(40,157)	-	763,275
16	356	Purification Equipment	14,610,881	3,011,947	(68,868)	-	17,553,960
17	357	Other Equipment	1,859,941	1,020,328	(98,929)	38,607	2,819,947
18	358	ARO Cost Gas UG Store	4,356,377	-	(74,167)	-	4,282,210
19		Total Gas Storage	132,794,472	6,747,388	(433,454)	-	139,108,406
20		<b><u>Gas Transmission</u></b>					
21	365	Rights of Way	220,659	-	-	-	220,659
22	367	Mains	35,855,702	13,586,589	(75)	-	49,442,215
23	372	ARO Cost Gas Transmission	3,906,615	-	(27,126)	-	3,879,489
24		Total Gas Transmission	39,982,977	13,586,589	(27,202)	-	53,542,363
25		<b><u>Gas Distribution</u></b>					
26	374	Land and Land Rights	133,743	-	-	-	133,743
27	375	Structures and Improvements	961,871	2,671	(19,998)	-	944,545
28	376	Mains	355,639,151	29,403,385	(41,981)	-	385,000,555
28	377	Compressor Station Equipment	-	-	-	-	-
29	378	Measuring and Regulating Station Equip-General	14,652,520	1,684,343	(1,625)	-	16,335,239

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM MARCH 1, 2014 TO FEBRUARY 28, 2015

DATA:  X  BASE PERIOD   FORECASTED PERIOD  
TYPE OF FILING:  X  ORIGINAL   UPDATED   REVISED  
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2.3

PAGE 2 OF 6

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	BASE PERIOD ENDING BALANCE
			\$	\$	\$	\$	\$
30	379	Measuring and Regulating Station Equip-City Gate	5,473,127	2,070,871	(5,302)	-	7,538,697
31	380	Services	249,073,598	33,634,063	(3,384,543)	-	279,323,118
32	381	Meters	44,615,878	2,310,445	-	-	46,926,323
33	383	House Regulators	24,935,848	146,647	-	-	25,082,494
34	385	Industrial Measuring and Regulating Equip	944,325	1,106,072	-	-	2,050,396
35	387	Other Equipment	51,112	251,937	-	-	303,050
32	388	ARO Cost Gas Distribution	12,118,586	-	(28,210)	-	12,090,376
33		Total Gas Distribution	708,599,759	70,610,433	(3,481,658)	-	775,728,534
34	G	<b>Gas General Plant</b>					
35	389	Land and Land Rights	-	-	-	-	-
36	390	Structures and Improvements	-	-	-	-	-
37	391	Office Furniture and Equipment	-	-	-	-	-
38	392	Transportation Equipment	1,790,398	161,281	-	-	1,951,679
39	393	Stores Equipment	-	-	-	-	-
40	394	Tools, Shop, and Garage Equipment	5,339,153	688,267	-	-	6,027,420
41	395	Laboratory Equipment	-	-	-	-	-
42	396	Power Operated Equipment	2,610,165	634,341	-	-	3,244,507
43	397	Communication Equipment	17,081	120,679	-	-	137,760
43	398	Miscellaneous Equipment	-	-	-	-	-
44		Total Gas General Plant	9,756,797	1,604,569	-	-	11,361,365
45	C	<b>Common Plant (1)</b>					
46	301	Organization	25,135	-	-	-	25,135
47	302	Franchises and Consents	-	-	-	-	-
48	303	Misc Intangible Plant	23,423,387	4,611,460	(340,866)	-	27,693,981
49	389	Land and Land Rights	566,223	-	(21,012)	(15,000)	530,211
50	390	Structures and Improvements	22,985,662	666,038	(539,136)	-	23,112,564
51	391	Office Furniture and Equipment	11,347,853	3,616,014	(286,548)	-	14,677,319
52	392	Transportation Equipment	114,537	9,633	-	-	124,171
53	393	Stores Equipment	400,116	51,073	-	-	451,190
54	394	Tools, Shop, and Garage Equipment	1,137,170	25,590	-	-	1,162,760
55	395	Laboratory Equipment	-	-	-	-	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM MARCH 1, 2014 TO FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.3

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WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	BASE PERIOD ENDING BALANCE
			\$	\$	\$	\$	\$
56	396	Power Operated Equipment	74,993	-	-	-	74,993
57	397	Communication Equipment	11,516,985	1,410,315	-	-	12,927,301
58	398	Miscellaneous Equipment	-	9,000	-	-	9,000
59	399	ARO Cost Common	32,231	-	(32,231)	-	-
60		Total Common Plant allocated to Gas	71,624,294	10,399,124	(1,219,794)	(15,000)	80,788,624
61		TOTAL GAS PLANT IN SERVICE	962,758,686	102,948,102	(5,162,108)	(15,000)	1,060,529,681

(1) 30% Common Plant allocated to Gas

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM JULY 1, 2015 TO JUNE 30, 2016

DATA: \_\_\_ BASE PERIOD \_\_\_ X FORECASTED PERIOD

SCHEDULE B-2.3

TYPE OF FILING: \_\_\_ X \_\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	FORECAST PERIOD ENDING BALANCE	FORECAST PERIOD 13 MONTH AVERAGE
			\$	\$	\$	\$	\$	\$
1		<b><u>Gas Intangible Plant</u></b>						
2	301	Organization	-	-	-	-	-	-
3	302	Franchises and Consents	387	-	-	-	387	387
4	303	Misc Intangible Plant	-	-	-	-	-	-
5		Total Intangible Plant	387	-	-	-	387	387
6		<b><u>Gas Storage</u></b>						
7	350	Land and Land Rights	137,734	-	-	-	137,734	137,734
8	351	Structures and Improvements	10,604,747	1,526,789	-	-	12,131,536	11,583,085
9	352	Wells	19,674,068	1,723,805	-	-	21,397,873	20,700,287
10	352.1	Storage Leaseholds and Rights	548,241	-	-	-	548,241	548,241
11	352.2	Reservoirs	400,511	-	-	-	400,511	400,511
12	117-352.3	Nonrecoverable Natural Gas	11,788,157	-	-	-	11,788,157	11,788,157
13	353	Lines	20,249,677	(5,151)	-	-	20,244,526	20,246,904
14	354	Compressor Station Equipment	50,373,820	5,380,488	-	-	55,754,308	53,688,792
15	355	Measuring and Regulating Equipment	763,275	-	-	-	763,275	763,275
16	356	Purification Equipment	17,553,960	-	-	-	17,553,960	17,553,960
17	357	Other Equipment	4,145,235	3,742,651	-	-	7,887,886	6,198,955
18	358	ARO Cost Gas UG Store	4,282,210	-	-	-	4,282,210	4,282,210
19		Total Gas Storage	140,521,636	12,368,582	-	-	152,890,218	147,892,111
20		<b><u>Gas Transmission</u></b>						
21	365	Rights of Way	220,659	-	-	-	220,659	220,659
22	367	Mains	49,442,215	292,418	-	-	49,734,633	49,647,535
23	372	ARO Cost Gas Transmission	3,879,489	-	-	-	3,879,489	3,879,489
24		Total Gas Transmission	53,542,363	292,418	-	-	53,834,781	53,747,683
25		<b><u>Gas Distribution</u></b>						
26	374	Land and Land Rights	133,743	-	-	-	133,743	133,743
27	375	Structures and Improvements	944,545	-	-	-	944,545	944,545
28	376	Mains	394,219,958	28,638,707	-	-	422,858,665	408,506,664
28	377	Compressor Station Equipment	-	-	-	-	-	-
29	378	Measuring and Regulating Station Equip-General	16,514,830	854,068	-	-	17,368,897	17,004,455

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM JULY 1, 2015 TO JUNE 30, 2016

DATA: \_\_\_ BASE PERIOD X FORECASTED PERIOD

SCHEDULE B-2.3

TYPE OF FILING: X ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED

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WORKPAPER REFERENCE NO(S):.

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST	ADDITIONS	RETIREMENTS	TRANSFERS	FORECAST	FORECAST
			PERIOD BEGINNING BALANCE				PERIOD ENDING BALANCE	PERIOD 13 MONTH AVERAGE
			\$	\$	\$	\$	\$	\$
30	379	Measuring and Regulating Station Equip-City Gate	7,590,512	357,738	-	-	7,948,249	7,812,009
31	380	Services	290,693,676	33,452,831	(3,375,560)	-	320,770,946	305,137,892
32	381	Meters	48,005,126	2,736,724	-	-	50,741,850	49,363,000
33	383	House Regulators	25,082,494	140,000	-	-	25,222,495	25,157,879
34	385	Industrial Measuring and Regulating Equip	2,146,670	608,213	-	-	2,754,882	2,488,245
35	387	Other Equipment	682,408	300,188	-	-	982,597	882,378
32	388	ARO Cost Gas Distribution	12,090,376	-	-	-	12,090,376	12,090,376
33		Total Gas Distribution	798,104,336	67,088,469	(3,375,560)	-	861,817,245	829,521,185
34	<u>G</u>	<b><u>Gas General Plant</u></b>						
35	389	Land and Land Rights	-	-	-	-	-	-
36	390	Structures and Improvements	-	-	-	-	-	-
37	391	Office Furniture and Equipment	-	-	-	-	-	-
38	392	Transportation Equipment	2,011,742	-	-	-	2,011,742	2,011,742
39	393	Stores Equipment	-	-	-	-	-	-
40	394	Tools, Shop, and Garage Equipment	6,103,349	234,587	-	-	6,337,936	6,200,898
41	395	Laboratory Equipment	-	-	-	-	-	-
42	396	Power Operated Equipment	3,244,507	-	-	-	3,244,507	3,244,507
43	397	Communication Equipment	137,760	-	-	-	137,760	137,760
43	398	Miscellaneous Equipment	-	-	-	-	-	-
44		Total Gas General Plant	11,497,358	234,587	-	-	11,731,945	11,594,906
45	<u>C</u>	<b><u>Common Plant (1)</u></b>						
46	301	Organization	25,135	-	-	-	25,135	25,135
47	302	Franchises and Consents	-	-	-	-	-	-
48	303	Misc Intangible Plant	28,187,517	3,352,821	-	-	31,540,338	30,003,264
49	389	Land and Land Rights	530,211	-	-	-	530,211	530,211
50	390	Structures and Improvements	23,112,564	576,289	-	-	23,688,852	23,425,644
51	391	Office Furniture and Equipment	14,711,974	2,331,524	(184,574)	-	16,858,924	15,904,017
52	392	Transportation Equipment	124,171	-	-	-	124,171	124,171
53	393	Stores Equipment	451,190	-	-	-	451,190	451,190
54	394	Tools, Shop, and Garage Equipment	1,162,760	-	-	-	1,162,760	1,162,760
55	395	Laboratory Equipment	-	-	-	-	-	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM JULY 1, 2015 TO JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.3  
PAGE 6 OF 6  
WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	FORECAST PERIOD ENDING BALANCE	FORECAST PERIOD 13 MONTH AVERAGE
			\$	\$	\$	\$	\$	\$
56	396	Power Operated Equipment	74,993	-	-	-	74,993	74,993
57	397	Communication Equipment	12,927,301	1,013,949	-	-	13,941,250	13,473,273
57	398	Miscellaneous Equipment	9,000	-	-	-	9,000	9,000
58	399	ARO Cost Common	-	-	-	-	-	-
59		Total Common Plant allocated to Gas	81,316,815	7,274,583	(184,574)	-	88,406,824	85,183,657
60		TOTAL GAS PLANT IN SERVICE	1,084,982,896	87,258,639	(3,560,134)	-	1,168,681,400	1,127,939,930

(1) 30% Common Plant allocated to Gas



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
PROPERTY MERGED OR ACQUIRED  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2.4

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

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LINE NO.	ACCT. NO.	DESCRIPTION OF PROPERTY	ACQUISITION COST	COST BASIS	ACQUISITION ADJUSTMENT	COMMISSION APPROVAL DATE (DOCKET NO.)	DATE OF ACQUISITION	EXPLANATION OF TREATMENT
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THE COMPANY HAS NOT MERGED OR ACQUIRED PROPERTY FROM OTHER THAN AFFILIATED COMPANIES.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
PROPERTY MERGED OR ACQUIRED  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

SCHEDULE B-2.4

TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

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LINE NO.	ACCT. NO.	DESCRIPTION OF PROPERTY	ACQUISITION COST	COST BASIS	ACQUISITION ADJUSTMENT	COMMISSION APPROVAL DATE (DOCKET NO.)	DATE OF ACQUISITION	EXPLANATION OF TREATMENT
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THE COMPANY HAS NOT MERGED OR ACQUIRED PROPERTY FROM OTHER THAN AFFILIATED COMPANIES.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2014-00372 - GAS OPERATIONS

LEASED PROPERTY

AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2.5

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

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LINE NO.	IDENTIFICATION OR REFERENCE NUMBER	DESCRIPTION OF TYPE AND USE OF PROPERTY	NAME OF LESSEE	FREQUENCY OF PAYMENT	AMOUNT OF LEASE PAYMENT	DOLLAR VALUE OF PROPERTY INVOLVED	EXPLANATION METHOD OF CAPITALIZATION
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THE COMPANY DOES NOT HAVE ANY CAPITAL LEASES.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2014-00372 - GAS OPERATIONS

LEASED PROPERTY

AS OF JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2.5

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

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LINE NO.	IDENTIFICATION OR REFERENCE NUMBER	DESCRIPTION OF TYPE AND USE OF PROPERTY	NAME OF LESSEE	FREQUENCY OF PAYMENT	AMOUNT OF LEASE PAYMENT	DOLLAR VALUE OF PROPERTY INVOLVED	EXPLANATION METHOD OF CAPITALIZATION
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THE COMPANY DOES NOT HAVE ANY CAPITAL LEASES.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2.6

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION AND LOCATION OF PROPERTY	ACQUISITION DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	REVENUE REALIZED			EXPENSES INCURRED		
						AMOUNT	ACCT NO.	DESCRIPTION	AMOUNT	ACCT NO.	DESCRIPTION
			\$	\$	\$	\$			\$		

NONE

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

SCHEDULE B-2.6

TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION AND LOCATION OF PROPERTY	ACQUISITION DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	REVENUE REALIZED			EXPENSES INCURRED		
						AMOUNT	ACCT NO.	DESCRIPTION	AMOUNT	ACCT NO.	DESCRIPTION
			\$	\$	\$	\$			\$		

NONE

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
PROPERTY EXCLUDED FROM RATE BASE  
(FOR REASONS OTHER THAN JURISDICTIONAL ALLOCATION)  
AS OF FEBRUARY 28, 2015

DATA:    X    BASE PERIOD    FORECASTED PERIOD  
TYPE OF FILING:    X    ORIGINAL       UPDATED       REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.7  
PAGE 1 OF 2  
WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR DESCRIPTION OF EXCLUDED PROPERTY	IN-SERVICE DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	PERIOD REVENUE AND EXPENSE		REASONS FOR EXCLUSION
							AMOUNT	ACCT NO. DESCRIPTION	
				\$	\$	\$	\$		
1		<b>Land and Land Rights:</b>							
2	121	Former Camp Taylor Substation - Tract No. D15	17-Dec-1939	29	-	29			Non-utility property not included in rate base
3	121	West Eastwood Distribution Substation	1-Sep-1978	21,927	-	21,927			Non-utility property not included in rate base
4	121	West Eastwood Distribution Substation	5-Oct-2010	455,614	-	455,614			Non-utility property not included in rate base
5	121	943 Fetter Avenue - Tract No. F8-1	7-Feb-1941	332	-	332			Non-utility property not included in rate base
6	121	2334 Lexington Road - Tract No. F20	17-Sep-1942	517	-	517			Non-utility property not included in rate base
7	121	Former Strawberry Lane Substation - Tract No. F43	11-Jul-1955	1,074	-	1,074			Non-utility property not included in rate base
8	121	Former Plymouth Substation - Tract No. D70	26-Sep-1956	3,291	-	3,291			Non-utility property not included in rate base
9	121	Standard Avenue Substation - Tract No. D124	21-Mar-1973	5,677	-	5,677			Non-utility property not included in rate base
10	121	3842 Grand Avenue - Tract No. F19-2	30-Jun-1942	269	-	269			Non-utility property not included in rate base
11	121	10th St. & Ormsby - Tract No. F3-1	31-Mar-2001	50,000	-	50,000			Non-utility property not included in rate base
12	121	Cherry Hill Coal Mine - Tract No. K2	30-Jun-1940	185	-	185			Non-utility property not included in rate base
13	121	Cherry Hill Coal Mine - Tract No. K4	30-Jun-1940	15	-	15			Non-utility property not included in rate base
14	121	Cherry Hill Coal Mine - Tract No. K5	30-Jun-1940	48	-	48			Non-utility property not included in rate base
15	121	Cherry Hill Coal Mine - Tract No. K6	30-Jun-1940	192	-	192			Non-utility property not included in rate base
16	121	Cherry Hill Coal Mine - Tract No. K12	30-Jun-1966	250	-	250			Non-utility property not included in rate base
17	121	Cherry Hill Coal Mine - Mineral Rights Tract No. K1B	17-Jun-1954	31,483	-	31,483			Non-utility property not included in rate base
18	121	Cherry Hill Coal Mine - Mineral Rights	29-Jul-1940	31,628	-	31,628			Non-utility property not included in rate base
19	121	Cherry Hill Coal Mine - Right of Way	30-Jun-1940	250	-	250			Non-utility property not included in rate base
20		TOTAL		602,781	-	602,781			Non-utility property not included in rate base

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
PROPERTY EXCLUDED FROM RATE BASE  
(FOR REASONS OTHER THAN JURISDICTIONAL ALLOCATION)  
AS OF JUNE 30, 2016

DATA: \_\_\_ BASE PERIOD \_\_\_ X \_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_ X \_\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.7  
PAGE 2 OF 2  
WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR DESCRIPTION OF EXCLUDED PROPERTY	IN-SERVICE DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	PERIOD REVENUE AND EXPENSE		REASONS FOR EXCLUSION
							AMOUNT	ACCT NO. DESCRIPTION	
				\$	\$	\$	\$		
1		<b>Land and Land Rights:</b>							
2	121	Former Camp Taylor Substation - Tract No. D15	17-Dec-1939	29	-	29			Non-utility property not included in rate base
3	121	West Eastwood Distribution Substation	1-Sep-1978	21,927	-	21,927			Non-utility property not included in rate base
4	121	West Eastwood Distribution Substation	5-Oct-2010	455,614	-	455,614			Non-utility property not included in rate base
5	121	943 Fetter Avenue - Tract No. F8-1	7-Feb-1941	332	-	332			Non-utility property not included in rate base
6	121	2334 Lexington Road - Tract No. F20	17-Sep-1942	517	-	517			Non-utility property not included in rate base
7	121	Former Strawberry Lane Substation - Tract No. F43	11-Jul-1955	1,074	-	1,074			Non-utility property not included in rate base
8	121	Former Plymouth Substation - Tract No. D70	26-Sep-1956	3,291	-	3,291			Non-utility property not included in rate base
9	121	Standard Avenue Substation - Tract No. D124	21-Mar-1973	5,677	-	5,677			Non-utility property not included in rate base
10	121	3842 Grand Avenue - Tract No. F19-2	30-Jun-1942	269	-	269			Non-utility property not included in rate base
11	121	10th St. & Ormsby - Tract No. F3-1	31-Mar-2001	50,000	-	50,000			Non-utility property not included in rate base
12	121	Cherry Hill Coal Mine - Tract No. K2	30-Jun-1940	185	-	185			Non-utility property not included in rate base
13	121	Cherry Hill Coal Mine - Tract No. K4	30-Jun-1940	15	-	15			Non-utility property not included in rate base
14	121	Cherry Hill Coal Mine - Tract No. K5	30-Jun-1940	48	-	48			Non-utility property not included in rate base
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17	121	Cherry Hill Coal Mine - Mineral Rights Tract No. K1B	17-Jun-1954	31,483	-	31,483			Non-utility property not included in rate base
18	121	Cherry Hill Coal Mine - Mineral Rights	29-Jul-1940	31,628	-	31,628			Non-utility property not included in rate base
19	121	Cherry Hill Coal Mine - Right of Way	30-Jun-1940	250	-	250			Non-utility property not included in rate base
20		<b>TOTAL</b>		<b>602,781</b>	<b>-</b>	<b>602,781</b>	<b>-</b>		Non-utility property not included in rate base



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF FEBRUARY 28, 2015

DATA:   X   BASE PERIOD        FORECASTED PERIOD

SCHEDULE B-3

TYPE OF FILING:   X   ORIGINAL        UPDATED        REVISED

PAGE 1 OF 6

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	RESERVE BALANCES					
			BASE PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$	100%	\$	\$	\$
1		<b><u>Gas Intangible Plant</u></b>						
2	301	Organization	-	-		-	-	-
3	302	Franchises and Consents	387	(89)		(89)	-	(89)
4	303	Misc Intangible Plant	-	-		-	-	-
5		Total Intangible Plant	387	(89)		(89)	-	(89)
6		<b><u>Gas Storage</u></b>						
7	350	Land and Land Rights	137,734	(71,597)		(71,597)	-	(71,597)
8	351	Structures and Improvements	10,604,747	(1,950,949)		(1,950,949)	-	(1,950,949)
9	352	Wells	19,663,869	(4,763,260)		(4,763,260)	-	(4,763,260)
10	352.1	Storage Leaseholds and Rights	548,241	(569,590)		(569,590)	-	(569,590)
11	352.2	Reservoirs	400,511	(452,027)		(452,027)	-	(452,027)
12	117-352.3	Nonrecoverable Natural Gas	11,788,157	(8,026,763)		(8,026,763)	-	(8,026,763)
13	353	Lines	20,249,677	(8,087,187)		(8,087,187)	-	(8,087,187)
14	354	Compressor Station Equipment	50,296,078	(5,749,220)		(5,749,220)	-	(5,749,220)
15	355	Measuring and Regulating Equipment	763,275	(215,305)		(215,305)	-	(215,305)
16	356	Purification Equipment	17,553,960	(5,239,175)		(5,239,175)	-	(5,239,175)
17	357	Other Equipment	2,819,947	(233,491)		(233,491)	-	(233,491)
18	358	ARO Cost Gas UG Store	4,282,210	(626,539)		(626,539)	626,539	-
19		Total Gas Storage	139,108,406	(35,985,104)		(35,985,104)	626,539	(35,358,564)
20		<b><u>Gas Transmission</u></b>						
21	365	Rights of Way	220,659	(210,198)		(210,198)	-	(210,198)
22	367	Mains	49,442,215	(10,884,235)		(10,884,235)	-	(10,884,235)
23	372	ARO Cost Gas Transmission	3,879,489	(269,252)		(269,252)	269,252	-
24		Total Gas Transmission	53,542,363	(11,363,685)		(11,363,685)	269,252	(11,094,433)
25		<b><u>Gas Distribution</u></b>						
26	374	Land and Land Rights	133,743	(77,439)		(77,439)	-	(77,439)
27	375	Structures and Improvements	944,545	(331,660)		(331,660)	-	(331,660)
28	376	Mains	385,000,555	(119,886,340)		(119,886,340)	(301,322)	(120,187,662)
28	377	Compressor Station Equipment	-	-		-	-	-
29	378	Measuring and Regulating Station Equip-General	16,335,239	(1,807,308)		(1,807,308)	-	(1,807,308)

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF FEBRUARY 28, 2015

DATA: \_\_X\_\_ BASE PERIOD \_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-3

PAGE 2 OF 6

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	RESERVE BALANCES					
			BASE PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$	100%	\$	\$	\$
30	379	Measuring and Regulating Station Equip-City Gate	7,538,697	(1,529,113)		(1,529,113)	-	(1,529,113)
31	380	Services	279,323,118	(87,962,831)		(87,962,831)	1,979,989	(85,982,842)
32	381	Meters	46,926,323	(12,804,711)		(12,804,711)	-	(12,804,711)
33	383	House Regulators	25,082,494	(3,318,719)		(3,318,719)	-	(3,318,719)
34	385	Industrial Measuring and Regulating Equip	2,050,396	(136,672)		(136,672)	-	(136,672)
35	387	Other Equipment	303,050	(27,357)		(27,357)	-	(27,357)
32	388	ARO Cost Gas Distribution	12,090,376	(1,110,070)		(1,110,070)	1,110,070	-
33		Total Gas Distribution	775,728,534	(228,992,219)		(228,992,219)	2,788,738	(226,203,481)
34	G	<b>Gas General Plant</b>						
35	389	Land and Land Rights	-	-		-	-	-
36	390	Structures and Improvements	-	-		-	-	-
37	391	Office Furniture and Equipment	-	-		-	-	-
38	392	Transportation Equipment	1,951,679	(1,089,186)		(1,089,186)	-	(1,089,186)
39	393	Stores Equipment	-	-		-	-	-
40	394	Tools, Shop, and Garage Equipment	6,027,420	(2,294,057)		(2,294,057)	-	(2,294,057)
41	395	Laboratory Equipment	-	-		-	-	-
42	396	Power Operated Equipment	3,244,507	(2,185,043)		(2,185,043)	-	(2,185,043)
43	397	Communication Equipment	137,760	(10,157)		(10,157)	10,157	-
43	398	Miscellaneous Equipment	-	-		-	-	-
44		Total Gas General Plant	11,361,365	(5,578,443)		(5,578,443)	10,157	(5,568,286)
45	C	<b>Common Plant (1)</b>						
46	301	Organization	25,135	-		-	-	-
47	302	Franchises and Consents	-	-		-	-	-
48	303	Misc Intangible Plant	27,693,981	(12,256,448)		(12,256,448)	-	(12,256,448)
49	389	Land and Land Rights	530,211	(71,335)		(71,335)	-	(71,335)
50	390	Structures and Improvements	23,112,564	(9,487,096)		(9,487,096)	-	(9,487,096)
51	391	Office Furniture and Equipment	14,677,319	(8,825,710)		(8,825,710)	-	(8,825,710)
52	392	Transportation Equipment	124,171	(71,177)		(71,177)	-	(71,177)
53	393	Stores Equipment	451,190	(227,083)		(227,083)	-	(227,083)
54	394	Tools, Shop, and Garage Equipment	1,162,760	(551,949)		(551,949)	-	(551,949)
55	395	Laboratory Equipment	-	-		-	-	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-3

PAGE 3 OF 6

WITNESS: K. W. BLAKE

			RESERVE BALANCES					
LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$	<u>100%</u>	\$	\$	\$
56	396	Power Operated Equipment	74,993	(68,504)		(68,504)	-	(68,504)
57	397	Communication Equipment	12,927,301	(10,078,734)		(10,078,734)	-	(10,078,734)
57	398	Miscellaneous Equipment	9,000	1,521		1,521	-	1,521
58	399	ARO Cost Common	-	(250)		(250)	-	(250)
59		Total Common Plant allocated to Gas	<u>80,788,624</u>	<u>(41,636,764)</u>		<u>(41,636,764)</u>	-	<u>(41,636,764)</u>
60		TOTAL GAS PLANT	<u><u>1,060,529,681</u></u>	<u><u>(323,556,304)</u></u>		<u><u>(323,556,304)</u></u>	<u>3,694,685</u>	<u><u>(319,861,618)</u></u>

(1) 30% Common Plant allocated to Gas

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-3

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WITNESS: K. W. BLAKE

							13 MONTH AVERAGE RESERVE BALANCES		
LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MO AVG FORECAST PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION	
			\$	\$	100%	\$	\$	\$	
1		<b><u>Gas Intangible Plant</u></b>							
2	301	Organization	-	-		-	-	-	
3	302	Franchises and Consents	387	(123)		(123)	-	(123)	
4	303	Misc Intangible Plant	-	-		-	-	-	
5		Total Intangible Plant	387	(123)		(123)	-	(123)	
6		<b><u>Gas Storage</u></b>							
7	350	Land and Land Rights	137,734	(72,165)		(72,165)	-	(72,165)	
8	351	Structures and Improvements	11,583,085	(1,949,304)		(1,949,304)	-	(1,949,304)	
9	352	Wells	20,700,287	(4,731,423)		(4,731,423)	-	(4,731,423)	
10	352.1	Storage Leaseholds and Rights	548,241	(569,590)		(569,590)	-	(569,590)	
11	352.2	Reservoirs	400,511	(452,027)		(452,027)	-	(452,027)	
12	117-352.3	Nonrecoverable Natural Gas	11,788,157	(8,093,476)		(8,093,476)	-	(8,093,476)	
13	353	Lines	20,246,904	(8,413,579)		(8,413,579)	-	(8,413,579)	
14	354	Compressor Station Equipment	53,688,792	(6,494,685)		(6,494,685)	-	(6,494,685)	
15	355	Measuring and Regulating Equipment	763,275	(231,473)		(231,473)	-	(231,473)	
16	356	Purification Equipment	17,553,960	(5,637,362)		(5,637,362)	-	(5,637,362)	
17	357	Other Equipment	6,198,955	(101,714)		(101,714)	-	(101,714)	
18	358	ARO Cost Gas UG Store	4,282,210	(753,718)		(753,718)	753,718	-	
19		Total Gas Storage	147,892,111	(37,500,518)		(37,500,518)	753,718	(36,746,801)	
20		<b><u>Gas Transmission</u></b>							
21	365	Rights of Way	220,659	(210,492)		(210,492)	-	(210,492)	
22	367	Mains	49,647,535	(11,202,988)		(11,202,988)	-	(11,202,988)	
23	372	ARO Cost Gas Transmission	3,879,489	(324,287)		(324,287)	324,287	-	
24		Total Gas Transmission	53,747,683	(11,737,768)		(11,737,768)	324,287	(11,413,480)	
25		<b><u>Gas Distribution</u></b>							
26	374	Land and Land Rights	133,743	(77,439)		(77,439)	-	(77,439)	
27	375	Structures and Improvements	944,545	(360,049)		(360,049)	-	(360,049)	
28	376	Mains	408,506,664	(125,441,938)		(125,441,938)	(67,881)	(125,509,820)	
28	377	Compressor Station Equipment	-	-		-	-	-	
29	378	Measuring and Regulating Station Equip-General	17,004,455	(2,157,209)		(2,157,209)	-	(2,157,209)	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-3

PAGE 5 OF 6

WITNESS: K. W. BLAKE

13 MONTH AVERAGE RESERVE BALANCES								
LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MO AVG FORECAST PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$	100%	\$	\$	\$
30	379	Measuring and Regulating Station Equip-City Gate	7,812,009	(1,652,463)		(1,652,463)	-	(1,652,463)
31	380	Services	305,137,892	(94,904,309)		(94,904,309)	4,443,616	(90,460,693)
32	381	Meters	49,363,000	(14,429,310)		(14,429,310)	-	(14,429,310)
33	383	House Regulators	25,157,879	(4,176,606)		(4,176,606)	-	(4,176,606)
34	385	Industrial Measuring and Regulating Equip	2,488,245	(175,389)		(175,389)	-	(175,389)
35	387	Other Equipment	882,378	(32,204)		(32,204)	-	(32,204)
32	388	ARO Cost Gas Distribution	12,090,376	(1,301,697)		(1,301,697)	1,301,697	-
33		Total Gas Distribution	829,521,185	(244,708,613)		(244,708,613)	5,677,432	(239,031,181)
34	<b>G</b>	<b><u>Gas General Plant</u></b>						
35	389	Land and Land Rights	-	-		-	-	-
36	390	Structures and Improvements	-	-		-	-	-
37	391	Office Furniture and Equipment	-	-		-	-	-
38	392	Transportation Equipment	2,011,742	(1,123,029)		(1,123,029)	-	(1,123,029)
39	393	Stores Equipment	-	-		-	-	-
40	394	Tools, Shop, and Garage Equipment	6,200,898	(2,531,603)		(2,531,603)	-	(2,531,603)
41	395	Laboratory Equipment	-	-		-	-	-
42	396	Power Operated Equipment	3,244,507	(2,192,180)		(2,192,180)	-	(2,192,180)
43	397	Communication Equipment	137,760	(25,242)		(25,242)	25,242	-
43	398	Miscellaneous Equipment	-	-		-	-	-
44		Total Gas General Plant	11,594,906	(5,872,055)		(5,872,055)	25,242	(5,846,813)
45	<b>C</b>	<b><u>Common Plant (1)</u></b>						
46	301	Organization	25,135	-		-	-	-
47	302	Franchises and Consents	-	-		-	-	-
48	303	Misc Intangible Plant	30,003,264	(15,133,892)		(15,133,892)	-	(15,133,892)
49	389	Land and Land Rights	530,211	(71,335)		(71,335)	-	(71,335)
50	390	Structures and Improvements	23,425,644	(10,099,522)		(10,099,522)	-	(10,099,522)
51	391	Office Furniture and Equipment	15,904,017	(9,962,990)		(9,962,990)	-	(9,962,990)
52	392	Transportation Equipment	124,171	(72,506)		(72,506)	-	(72,506)
53	393	Stores Equipment	451,190	(248,965)		(248,965)	-	(248,965)
54	394	Tools, Shop, and Garage Equipment	1,162,760	(600,785)		(600,785)	-	(600,785)
55	395	Laboratory Equipment	-	-		-	-	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-3

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WITNESS: K. W. BLAKE

13 MONTH AVERAGE RESERVE BALANCES

LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MO AVG FORECAST PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$	<u>100%</u>	\$	\$	\$
56	396	Power Operated Equipment	13,473,273	(68,736)		(68,736)	-	(68,736)
57	397	Communication Equipment	9,000	(11,309,230)		(11,309,230)	-	(11,309,230)
57	398	Miscellaneous Equipment	-	1,521		1,521	-	1,521
58	399	ARO Cost Common	85,183,657	(665)		(665)	-	(665)
59		Total Common Plant allocated to Gas	170,292,321	(47,567,108)		(47,567,108)	-	(47,567,108)
60		TOTAL GAS PLANT	1,213,048,594	(347,386,185)		(347,386,185)	6,780,679	(340,605,506)

(1) 30% Common Plant allocated to Gas

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-3.1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			\$		\$		
1	358	ARO Cost Gas UG Store	626,539	100.000%	626,539		ARO amounts excluded from rate base
2	372	ARO Cost Gas Transmission	269,252	100.000%	269,252		ARO amounts excluded from rate base
3	376	Mains	(301,322)	100.000%	(301,322)		GLT amounts excluded from rate base
4	380	Services	1,979,989	100.000%	1,979,989		GLT amounts excluded from rate base
5	388	ARO Cost Gas Distribution	1,110,070	100.000%	1,110,070		ARO amounts excluded from rate base
6	397	Communication Equipment	10,157	100.000%	10,157		DSM amounts excluded from rate base
7		TOTAL ADJUSTMENTS	3,694,685		3,694,685		

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

SCHEDULE B-3.1

TYPE OF FILING:  ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			\$		\$		
1	358	ARO Cost Gas UG Store	753,718	100.000%	753,718		ARO amounts excluded from rate base
2	372	ARO Cost Gas Transmission	324,287	100.000%	324,287		ARO amounts excluded from rate base
3	376	Mains	(67,881)	100.000%	(67,881)		GLT amounts excluded from rate base
4	380	Services	4,443,616	100.000%	4,443,616		GLT amounts excluded from rate base
5	388	ARO Cost Gas Distribution	1,301,697	100.000%	1,301,697		ARO amounts excluded from rate base
6	397	Communication Equipment	25,242	100.000%	25,242		DSM amounts excluded from rate base
7		TOTAL ADJUSTMENTS	6,780,679		6,780,679		



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT  
AS OF FEBRUARY 28, 2015

DATA:  X  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  X  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-3.2  
PAGE 1 OF 6  
WITNESS: K. W. BLAKE

ADJUSTED JURISDICTION										
LINE NO.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	PLANT INVESTMENT	ACCUMULATED BALANCE	ACCRUAL RATE	CALCULATED DEPRECIATION EXPENSE	% NET SALVAGE	REMAINING SERVICE LIFE	CURVE FORM	
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)	
			\$	\$						
1	301	Organization	-	-		-				
2	302	Franchises and Consents	387	89	10.58%	41	-	-	20-SQ	
3	303	Misc Intangible Plant	-	-		-				
4		Total Intangible Plant	387	89		41				
<b>5 Gas Storage</b>										
6	350	Land and Land Rights	137,734	71,597	0.56%	766	-	47.3	50-R4	
7	351	Structures and Improvements	10,604,747	1,950,949	1.94%	206,249	-5,-10	43.7-53.5	50-R3, 50-R2.5	
8	352	Wells	19,663,869	4,763,260	2.28%	448,695	-20	34.4-35.4	45-R1.5, 55-R2.5	
9	352.1	Storage Leaseholds and Rights	548,241	569,590	0.00%	-	0	-	65-R4	
10	352.2	Reservoirs	400,511	452,027	0.00%	-	0	-	55-R4	
11	352.3	Nonrecoverable Natural Gas	11,788,157	8,026,763	0.83%	98,293	0	23.3	50-SQ	
12	353	Lines	20,249,677	8,087,187	1.82%	369,380	-10	33.4	45-S1	
13	354	Compressor Station Equipment	50,296,078	5,749,220	2.37%	1,189,581	-5	33.3	45-S0.5	
14	355	Measuring and Regulating Equipment	763,275	215,305	1.53%	11,663	-5	33.4	40-R1	
15	356	Purification Equipment	17,553,960	5,239,175	1.97%	345,669	-15	35.9	45-R2.5	
16	357	Other Equipment	2,819,947	233,491	2.25%	63,386	-5	37.3	45-R2	
17	358	ARO Cost Gas UG Store	-	-		-				
18		Total Gas Storage	134,826,197	35,358,564		2,733,682				
<b>19 Gas Transmission</b>										
20	365	Rights of Way	220,659	210,198	0.163%	359	0	33	65-S3	
21	367	Mains	49,442,215	10,884,235	0.790%	390,464	-10	58	65-R2.5	
22	372	ARO Cost Gas Transmission	-	-		-				
23		Total Gas Transmission	49,662,874	11,094,433		390,823				
<b>24 Gas Distribution</b>										
25	374	Land and Land Rights	133,743	77,439	0.000%	-	0	-	65-S3	
26	375	Structures and Improvements	944,545	331,660	3.707%	35,011	-5	12.9-50.4	35-L2, 55-R3	
27	376	Mains	339,323,369	120,187,662	1.892%	6,420,461	-30	51	65-S2	
27	377	Compressor Station Equipment	-	-		-				
28	378	Measuring and Regulating Station Equip-General	16,335,239	1,807,308	2.579%	421,349	-10	34	41-S0	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT  
AS OF FEBRUARY 28, 2015

DATA: \_X\_ BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING: \_X\_ ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-3.2  
PAGE 2 OF 6  
WITNESS: K. W. BLAKE

ADJUSTED JURISDICTION										
LINE NO.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	PLANT INVESTMENT	ACCUMULATED BALANCE	ACCRUAL RATE	CALCULATED DEPRECIATION EXPENSE	% NET SALVAGE	REMAINING SERVICE LIFE	CURVE FORM	
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)	
			\$	\$						
29	379	Gate	7,538,697	1,529,113	2.120%	159,834	-15	36	45-R1	
30	380	Services	207,295,427	85,982,842	3.786%	7,847,452	-60	33	42-S0.5	
31	381	Meters	46,926,323	12,804,711	4.027%	1,889,935	0	20	28-R2	
32	383	House Regulators	25,082,494	3,318,719	4.100%	1,028,367	-10	26	30-R3	
33	385	Industrial Measuring and Regulating Equip	2,050,396	136,672	2.853%	58,499	-5	33	40-S2.5	
34	387	Other Equipment	303,050	27,357	2.778%	8,419	0	22	40-S2	
31	388	ARO Cost Gas Distribution	-	-		-				
32		Total Gas Distribution	645,933,282	226,203,481		17,869,327				
33		<b>Gas General Plant</b>								
34	389	Land and Land Rights	-	-		-				
35	390	Structures and Improvements	-	-		-				
36	391	Office Furniture and Equipment	-	-		-				
37	392	Transportation Equipment	1,951,679	1,089,186	2.778%	54,223	0.5	6.3-12.4	7-L2.5, 14-S1.5, 20-S1	
38	393	Stores Equipment	-	-		-				
39	394	Tools, Shop, and Garage Equipment	6,027,420	2,294,057	4.659%	280,812	0	14	25-SQ	
40	395	Laboratory Equipment	-	-		-				
41	396	Power Operated Equipment	3,244,507	2,185,043	1.516%	49,186	0.5	11.3-12.6	12-L1.5, 8-L2, 17-L3	
42	397	Communication Equipment	-	-	13.140%	-	0	4	10-SQ	
42	398	Miscellaneous Equipment	-	-		-				
43		Total Gas General Plant	11,223,606	5,568,286		384,220				
44		<b>Common Plant (1)</b>								
45	301	Organization	25,135	-		-				
46	302	Franchises and Consents	-	-		-				
47	303	Misc Intangible Plant	27,693,981	12,256,448	11.119%	3,079,399	0	3.8-7.5	5-SQ, SQUARE	
48	389	Land and Land Rights	530,211	71,335		-				
49	390	Structures and Improvements	23,112,564	9,487,096	3.250%	751,158	-5,-10	15.1-35.8	35-R2, 30-R1.5, 45-R3, 45-R0.5	
50	391	Office Furniture and Equipment	14,677,319	8,825,710	10.440%	1,532,312	0	2.2-6.6	4-SQ, 5-SQ, 10-SQ, 15-SQ, 20-SQ	
51	392	Transportation Equipment	124,171	71,177	11.380%	14,131	0	6	7-L2.5	
52	393	Stores Equipment	451,190	227,083	5.820%	26,259	0	9	25-SQ	
53	394	Tools, Shop, and Garage Equipment	1,162,760	551,949	5.040%	58,603	0	14	25-SQ	
54	395	Laboratory Equipment	-	-		-				

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT  
AS OF FEBRUARY 28, 2015

DATA:  X  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  X  ORIGINAL  UPDATED  REVISED  
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SCHEDULE B-3.2  
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WITNESS: K. W. BLAKE

ADJUSTED JURISDICTION										
LINE NO.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	PLANT INVESTMENT	ACCUMULATED BALANCE	ACCRUAL RATE	CALCULATED DEPRECIATION EXPENSE	% NET SALVAGE	REMAINING SERVICE LIFE	CURVE FORM	
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)	
			\$	\$						
55	396	Power Operated Equipment	74,993	68,504	1.130%	847	0	11	12-L1.5	
56	397	Communication Equipment	12,927,301	10,078,734	13.140%	1,698,647	0	4	10-SQ	
56	398	Miscellaneous Equipment	9,000	(1,521)	0.000%	-	0	-	10-SQ	
57	399	ARO Cost Common	-	250		-				
58		Total Common Plant allocated to Gas	80,788,624	41,636,764		7,161,358				
59		TOTAL GAS PLANT	922,434,971	319,861,618		28,539,451				

(1) 30% Common Plant allocated to Gas

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ORIGINAL \_\_\_ \_\_\_UPDATED \_\_\_ \_\_\_REVISED  
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WITNESS: K. W. BLAKE

ADJUSTED JURISDICTION										
LINE NO.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	PLANT INVESTMENT	ACCUMULATED BALANCE	ACCRUAL RATE	CALCULATED DEPRECIATION EXPENSE	% NET SALVAGE	REMAINING SERVICE LIFE	CURVE FORM	
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)	
			\$	\$						
1	301	Organization	-	-		-				
2	302	Franchises and Consents	387	123	10.58%	41	-	-	20-SQ	
3	303	Misc Intangible Plant	-	-		-				
4		Total Intangible Plant	387	123		41				
5		<b>Gas Storage</b>								
6	350	Land and Land Rights	137,734	72,165	0.56%	766	-	47.3	50-R4	
7	351	Structures and Improvements	11,583,085	1,949,304	1.94%	225,277	-5,-10	43.7-53.5	50-R3, 50-R2.5	
8	352	Wells	20,700,287	4,731,423	2.28%	472,344	-20	34.4-35.4	45-R1.5, 55-R2.5	
9	352.1	Storage Leaseholds and Rights	548,241	569,590	0.00%	-	0	-	65-R4	
10	352.2	Reservoirs	400,511	452,027	0.00%	-	0	-	55-R4	
11	352.3	Nonrecoverable Natural Gas	11,788,157	8,093,476	0.83%	98,293	0	23.3	50-SQ	
12	353	Lines	20,246,904	8,413,579	1.82%	369,329	-10	33.4	45-S1	
13	354	Compressor Station Equipment	53,688,792	6,494,685	2.37%	1,269,824	-5	33.3	45-S0.5	
14	355	Measuring and Regulating Equipment	763,275	231,473	1.53%	11,663	-5	33.4	40-R1	
15	356	Purification Equipment	17,553,960	5,637,362	1.97%	345,669	-15	35.9	45-R2.5	
16	357	Other Equipment	6,198,955	101,714	2.25%	139,338	-5	37.3	45-R2	
17	358	ARO Cost Gas UG Store	-	-		-				
18		Total Gas Storage	143,609,901	36,746,801		2,932,504				
19		<b>Gas Transmission</b>								
20	365	Rights of Way	220,659	210,492	0.163%	359	0	33	65-S3	
21	367	Mains	49,647,535	11,202,988	0.790%	392,085	-10	58	65-R2.5	
22	372	ARO Cost Gas Transmission	-	-		-				
23		Total Gas Transmission	49,868,194	11,413,480		392,444				
24		<b>Gas Distribution</b>								
25	374	Land and Land Rights	133,743	77,439	0.000%	-	0	-	65-S3	
26	375	Structures and Improvements	944,545	360,049	3.707%	35,011	-5	12.9-50.4	35-L2, 55-R3	
27	376	Mains	343,408,593	125,509,820	1.892%	6,497,759	-30	51	65-S2	
27	377	Compressor Station Equipment	-	-		-				
28	378	Measuring and Regulating Station Equip-General	17,004,455	2,157,209	2.579%	438,611	-10	34	41-S0	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD  
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PAGE 5 OF 6  
WITNESS: K. W. BLAKE

ADJUSTED JURISDICTION										
LINE NO.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	PLANT INVESTMENT	ACCUMULATED BALANCE	ACCRUAL RATE	CALCULATED DEPRECIATION EXPENSE	% NET SALVAGE	REMAINING SERVICE LIFE	CURVE FORM	
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)	
			\$	\$						
29	379	Gate	7,812,009	1,652,463	2.120%	165,629	-15	36	45-R1	
30	380	Services	207,109,105	90,460,693	3.786%	7,840,399	-60	33	42-S0.5	
31	381	Meters	49,363,000	14,429,310	4.027%	1,988,071	0	20	28-R2	
32	383	House Regulators	25,157,879	4,176,606	4.100%	1,031,458	-10	26	30-R3	
33	385	Industrial Measuring and Regulating Equip	2,488,245	175,389	2.853%	70,991	-5	33	40-S2.5	
34	387	Other Equipment	882,378	32,204	2.778%	24,514	0	22	40-S2	
31	388	ARO Cost Gas Distribution	-	-		-				
32		Total Gas Distribution	654,303,952	239,031,181		18,092,442				
33		<b>Gas General Plant</b>								
34	389	Land and Land Rights	-	-		-				
35	390	Structures and Improvements	-	-		-				
36	391	Office Furniture and Equipment	-	-		-				
37	392	Transportation Equipment	2,011,742	1,123,029	2.778%	55,891	0.5	6.3-12.4	7-L2.5, 14-S1.5, 20-S1	
38	393	Stores Equipment	-	-		-				
39	394	Tools, Shop, and Garage Equipment	6,200,898	2,531,603	4.659%	288,894	0	14	25-SQ	
40	395	Laboratory Equipment	-	-		-				
41	396	Power Operated Equipment	3,244,507	2,192,180	1.516%	49,186	0.5	11.3-12.6	12-L1.5, 8-L2, 17-L3	
42	397	Communication Equipment	-	-	13.140%	-	0	4	10-SQ	
42	398	Miscellaneous Equipment	-	-		-				
43		Total Gas General Plant	11,457,146	5,846,813		393,971				
44		<b>Common Plant (1)</b>								
45	301	Organization	25,135	-		-				
46	302	Franchises and Consents	-	-		-				
47	303	Misc Intangible Plant	30,003,264	15,133,892	11.119%	3,336,177	0	3.8-7.5	5-SQ, SQUARE	
48	389	Land and Land Rights	530,211	71,335		-				
49	390	Structures and Improvements	23,425,644	10,099,522	3.250%	761,333	-5,-10	15.1-35.8	35-R2, 30-R1.5, 45-R3, 45-R0.5	
50	391	Office Furniture and Equipment	15,904,017	9,962,990	10.440%	1,660,379	0	2.2-6.6	4-SQ, 5-SQ, 10-SQ, 15-SQ, 20-SQ	
51	392	Transportation Equipment	124,171	72,506	11.380%	14,131	0	6	7-L2.5	
52	393	Stores Equipment	451,190	248,965	5.820%	26,259	0	9	25-SQ	
53	394	Tools, Shop, and Garage Equipment	1,162,760	600,785	5.040%	58,603	0	14	25-SQ	
54	395	Laboratory Equipment	-	-		-				

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISIED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-3.2  
PAGE 6 OF 6  
WITNESS: K. W. BLAKE

ADJUSTED JURISDICTION										
LINE NO.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	PLANT INVESTMENT	ACCUMULATED BALANCE	ACCRUAL RATE	CALCULATED DEPRECIATION EXPENSE	% NET SALVAGE	REMAINING SERVICE LIFE	CURVE FORM	
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)	
			\$	\$						
55	396	Power Operated Equipment	74,993	68,736	1.130%	847	0	11	12-L1.5	
56	397	Communication Equipment	13,473,273	11,309,230	13.140%	1,770,388	0	4	10-SQ	
56	398	Miscellaneous Equipment	9,000	(1,521)	0.000%	-	0	-	10-SQ	
57	399	ARO Cost Common	-	665		-				
58		Total Common Plant allocated to Gas	85,183,657	47,567,108		7,628,119				
59		TOTAL GAS PLANT	944,423,239	340,605,506		29,439,521				

(1) 30% Common Plant allocated to Gas

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
CONSTRUCTION WORK IN PROGRESS  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-4  
PAGE 1 OF 2  
WITNESS: K. W. BLAKE

LINE NO.	MAJOR PROPERTY GROUPING	ACCUMULATED COSTS			TOTAL COSTS	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
		CONSTRUCTION AMOUNT	AFUDC CAPITALIZED	INDIRECT COSTS					
		\$	\$	\$	\$	\$	\$	\$	
GAS:									
1	PRODUCTION	-	-	-	-	100.000%	-	-	-
2	STORAGE AND PROCESSING	407,935	-	-	407,935	100.000%	407,935	-	407,935
3	TRANSMISSION	623,530	-	-	623,530	100.000%	623,530	-	623,530
4	DISTRIBUTION	1,244,683	-	-	1,244,683	100.000%	1,244,683	-	1,244,683
5	GENERAL	7,933	-	-	7,933	100.000%	7,933	-	7,933
6	COMMON	2,616,730	-	-	2,616,730	100.000%	2,616,730	-	2,616,730
7	TOTAL GAS	4,900,811	-	-	4,900,811		4,900,811	-	4,900,811

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
CONSTRUCTION WORK IN PROGRESS  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
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WORKPAPER REFERENCE NO(S):

SCHEDULE B-4  
PAGE 2 OF 2  
WITNESS: K. W. BLAKE

LINE NO.	MAJOR PROPERTY GROUPING	ACCUMULATED COSTS			13 MO AVG TOTAL COSTS	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
		13 MO AVG CONSTRUCTION AMOUNT	AFUDC CAPITALIZED	INDIRECT COSTS					
		\$	\$	\$	\$	\$	\$	\$	
GAS:									
1	PRODUCTION	-	-	-	-	100.000%	-	-	-
2	STORAGE AND PROCESSING	4,861,353	-	-	4,861,353	100.000%	4,861,353	-	4,861,353
3	TRANSMISSION	1,611,476	-	-	1,611,476	100.000%	1,611,476	-	1,611,476
4	DISTRIBUTION	3,594,095	-	-	3,594,095	100.000%	3,594,095	-	3,594,095
5	GENERAL	69,565	-	-	69,565	100.000%	69,565	-	69,565
6	COMMON	4,026,404	-	-	4,026,404	100.000%	4,026,404	-	4,026,404
7	TOTAL GAS	14,162,893	-	-	14,162,893		14,162,893	-	14,162,893



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
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AS OF FEBRUARY 28, 2015

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SCHEDULE B-4.1  
PAGE 1 OF 2  
WITNESS: K. W. BLAKE

LINE NO.	MAJOR PROPERTY GROUPING	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
		\$		\$		
	GAS:					
1	PRODUCTION		100.000%	-		
2	STORAGE AND PROCESSING		100.000%	-		
3	TRANSMISSION		100.000%	-		
4	DISTRIBUTION		100.000%	-		
5	GENERAL		100.000%	-		
6	COMMON		100.000%	-		

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
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PAGE 2 OF 2  
WITNESS: K. W. BLAKE

LINE NO.	MAJOR PROPERTY GROUPING	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
		\$		\$		
	GAS:					
1	PRODUCTION		100.000%	-		
2	STORAGE AND PROCESSING		100.000%	-		
3	TRANSMISSION		100.000%	-		
4	DISTRIBUTION		100.000%	-		
5	GENERAL		100.000%	-		
6	COMMON		100.000%	-		

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE  
AS OF FEBRUARY 28, 2015

DATA:   X   BASE PERIOD        FORECASTED PERIOD  
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WORKPAPER REFERENCE NO(S):

SCHEDULE B-4.2

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WITNESS: K. W. BLAKE

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
1	130321LGE	REPL FIBER NODES-LGE ONLY	Jan-13	Dec-15	72%	608,754.65	608,754.65	442,504.66	73%
2	140568	MT WASHINGTON LEBANON JCTN	Jul-14	Dec-16	26%	475,211.61	3,382,522.76	321,907.06	10%
3	138032	IMPROVE PIPELINES	Jan-14	Dec-18	23%	560,001.73	1,101,711.11	301,622.49	27%
4	140968	PRESSURE SEPARATION PROJECT	Jan-14	Oct-16	41%	738,997.82	1,027,003.48	299,625.39	29%
5	138002	B-TOWN RD CITY GATE STA	Jan-14	Nov-16	40%	799,674.45	3,228,602.01	278,291.56	9%
6	141392	LGE FURNITURE PROJ	Jul-13	Dec-17	36%	423,514.98	474,764.22	169,563.24	36%
7	138010	PURCH ELEC REC GAUGES	Jan-14	Nov-16	40%	(3,816.68)	717,090.45	136,766.13	19%
8	140458	INT CORR MAG FIELD PRESS MON	Jan-14	Dec-16	39%	400,425.46	166,821.39	131,690.02	79%
9	144810	INTERNAL CORR MULDRAUGH	Jan-15	Dec-15	16%	174,523.58	174,523.58	113,327.00	65%
10	080LGE14	Lockout/Tagout (LOTO)-LGE14	Jan-14	Dec-15	58%	181,872.60	181,872.60	103,579.11	57%
11	137985	INST CTRL VALV GAS STOR WELLS	Jan-14	Dec-16	39%	75,820.00	322,760.11	98,939.28	31%
12	122LGE14	Ventyx Mobile Upgrade-LGE14	Jan-14	Dec-16	39%	333,114.21	333,114.21	96,262.25	29%
13	137994	UPGR PIP SUP CG & LG REG STA	Jan-14	Oct-16	41%	148,514.45	385,836.63	82,075.23	21%
14	144965	BALLARDSVILLE REINFORCE	Jan-15	Dec-15	16%	500,905.34	500,905.34	81,595.44	16%
15	004LGE14	Call Center-Route&Report-LGE14	Jan-14	Dec-15	58%	124,494.73	121,799.95	78,049.99	64%
16	137998	UPGR CG VALV ACTUATORS	Jan-14	Dec-16	39%	79,311.30	151,681.44	76,387.27	50%
17	137996	UPGR CG LG REG ST ELEC EQP	Jan-14	Sep-15	66%	62,878.93	118,185.99	54,508.75	46%
18	137997	UPGR CG & LRG REG STA RTU'S	Jan-14	Dec-16	39%	97,224.45	239,974.70	51,331.01	21%
19	138034	UPGR REM DATA COMM SITES	Jun-14	Dec-15	46%	48,091.30	69,949.78	47,213.00	67%
20	140967	REPL VALVES DIST REG FAC	Jan-14	Aug-16	43%	135,930.66	239,134.45	45,494.77	19%
21	005LGE14	Cust Comm-text, apps-LGE14	Jan-14	Dec-15	58%	49,874.98	73,357.20	45,182.20	62%
22	144846	DISTR BUILDING MULD	Jan-15	Dec-15	16%	94,628.05	94,628.05	36,831.28	39%
23	120LGE15	UC&C-LGE15	Jan-15	Dec-15	16%	101,009.94	101,009.94	33,669.98	33%
24	140970	VAULTED FARM TAPS	Jan-14	Nov-16	40%	101,913.41	184,860.40	33,328.52	18%
25	138001	UPGR CG STA TRANSMITTERS	Oct-13	Jun-16	50%	24,603.15	81,644.88	29,151.96	36%
26	087LGE14	EE DSM Filing (Non-AMS)-LGE14	Jan-14	Dec-15	58%	58,925.94	58,925.94	28,300.97	48%
27	019LGE15	Design Tool Repl (WIM)-LGE15	Jan-15	Dec-15	16%	199,500.00	157,080.00	26,180.00	17%
28	145800	HR PLANNING LGE	Jan-15	Dec-15	16%	96,600.00	96,600.00	21,000.00	22%
29	069LGE15	SAN Capacity Expansion-LGE15	Jan-15	Dec-15	16%	110,984.98	110,984.98	20,179.09	18%
30	109LGE15	Tech Ref desk&laptops- LGE15	Jan-15	Dec-15	16%	141,749.99	212,012.77	19,273.89	9%
31	179LGE15	CIP V5 EMS-LGE15	Jan-15	Dec-15	16%	99,749.98	99,749.98	16,624.99	17%
32	144967	LEBANON JUNCTION WASHOUT	Jan-15	Dec-15	16%	99,727.76	99,727.76	15,865.78	16%
33	158LGE15	FIM Replacement-LGE15	Jan-15	Dec-15	16%	94,499.94	94,499.94	15,750.00	17%
34	030LGE15	IRAS Enhancements-LGE15	Jan-15	Dec-15	16%	199,500.01	52,500.00	8,750.00	17%
35	200LGE15	Customer Bill Redesign-LGE15	Jan-15	Dec-16	8%	105,000.01	105,000.01	8,750.00	8%
36	029LGE15	IPM Replacement-Yr 4/4-LGE15	Jan-15	Dec-15	16%	14,935.40	52,499.98	8,749.99	17%
37	025LGE15	Gas Nomination System-LGE15	Jan-15	Dec-15	16%	239,400.00	52,499.93	8,749.99	17%
38	163LGE15	SAP CRM/ECC Enhancement-LGE15	Jan-15	Dec-15	16%	52,499.91	52,499.91	8,749.98	17%
39	026LGE15	GIS Enhance and Upgr-LGE15	Jan-15	Dec-15	16%	49,875.01	49,874.90	8,312.49	17%
40	121LGE15	Transmission Outage App-LGE15	Jan-15	Dec-15	16%	43,889.90	43,889.90	7,314.98	17%
41	167LGE15	Gas Training System-LGE15	Jan-15	Dec-15	16%	42,000.00	42,000.00	7,000.00	17%
42	037LGE15	Mat Failure Track-LGE15	Jan-15	Dec-15	16%	19,950.01	39,900.02	6,650.00	17%
43	144971	SMALL TOOLS 2015	Jan-15	Dec-15	16%	98,594.49	98,594.49	5,666.35	6%
44	144951	LGE HW/SW 2015	Jan-15	Dec-15	16%	33,967.68	33,967.68	5,661.28	17%

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
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WITNESS: K. W. BLAKE

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
45	074LGE15	Serv HW Refresh-LGE15	Jan-15	Dec-15	16%	60,375.02	60,374.99	5,488.64	9%
46	141390	Environmental Equipment LGE	Jan-14	Dec-19	19%	37,800.00	42,042.00	5,292.00	13%
47	144989	LGE FIRE SYSTEMS 2015	Jan-15	Sep-15	21%	10,500.00	10,500.00	5,250.00	50%
48	134LGE15	Cascade Corp Sec Assets-LGE14	Jan-15	Dec-15	16%	29,925.00	29,925.00	4,987.50	17%
49	083LGE15	VDI Deploy Expans-LGE15	Jan-15	Dec-15	16%	29,925.00	29,924.98	4,987.50	17%
50	135424	EM Soft Tools LGE 2015	Jan-15	Dec-15	16%	26,250.00	26,860.85	4,476.80	17%
51	021LGE15	Electric Insp Enhan-LGE15	Jan-15	Dec-15	16%	26,250.01	26,250.00	4,375.00	17%
52	169LGE15	Expand My Account & Apps-LGE15	Jan-15	Dec-15	16%	26,249.99	26,249.99	4,375.00	17%
53	040LGE15	Mobile Infrastructure-LGE15	Jan-15	Dec-15	16%	26,250.01	26,250.00	4,375.00	17%
54	027LGE15	GIS-Geo Info Syst-Ph2-LGE15	Jan-15	Dec-15	16%	2,992.50	10,500.00	4,200.00	40%
55	024LGE15	Further app virt build-LGE15	Jan-15	Dec-15	16%	24,937.49	24,937.49	4,156.25	17%
56	156LGE15	Sys Mgmt - SCCM Upgrade-LGE15	Jan-15	Dec-15	16%	5,932.50	5,932.50	3,955.00	67%
57	142LGE15	Implement Sec Mgmt Prod-LGE15	Jan-15	Dec-15	16%	26,249.99	26,249.99	3,750.00	14%
58	055LGE15	PeopleSoft Enhancements-LGE15	Jan-15	Dec-15	16%	22,443.75	22,443.75	3,740.63	17%
59	141419	CARPET REPLACEMENT 2015	Jan-15	Dec-16	8%	18,900.00	34,041.00	3,675.00	11%
60	155LGE15	NAS Capacity Expansion-LGE15	Jan-15	Dec-15	16%	21,000.00	21,000.00	3,500.00	17%
61	139LGE15	CTS/AFB-Acting Enhance-LGE15	Jan-15	Dec-15	16%	10,499.97	10,499.97	3,499.99	33%
62	170LGE15	Low Income Assist Portal-LGE15	Jan-15	Dec-15	16%	20,999.97	20,999.97	3,499.99	17%
63	165LGE15	Non-SCADA Load Data-LGE15	Jan-15	Dec-15	16%	19,949.98	19,949.98	3,325.00	17%
64	047LGE15	Multi-Fun Dev Grow&Ref-LGE15	Jan-15	Dec-15	16%	44,624.99	34,124.99	3,102.27	9%
65	176LGE15	UC&C/CUCM Major Upgrade-LGE15	Jan-15	Dec-15	16%	28,874.96	28,874.96	2,887.49	10%
66	138LGE15	CTS/AFB Enhancement-LGE15	Jan-15	Dec-15	16%	8,399.97	8,399.97	2,799.99	33%
67	096LGE15	Provide Safety Stat BI-LGE15	Jan-15	Dec-15	16%	15,760.51	15,760.50	2,626.75	17%
68	132058	Auburndale Service Center	Jan-14	Dec-19	19%	1,155.00	20,370.00	2,625.00	13%
69	143LGE15	HP QC Upgrade to ALM-LGE15	Jan-15	Dec-15	16%	15,750.00	15,750.00	2,625.00	17%
70	168LGE15	Upgrade Gas Equip-LGE15	Jan-15	Dec-15	16%	15,750.00	15,750.00	2,625.00	17%
71	161LGE15	Reliability Report Enh-LGE15	Jan-15	Dec-15	16%	15,749.96	15,749.96	2,624.99	17%
72	090LGE15	Call RecordTech DCC-LGE15	Jan-15	Dec-15	16%	14,962.50	14,962.50	2,493.75	17%
73	202LGE15	Trans OATT Billing Tool-LGE15	Jan-15	Dec-16	8%	47,249.99	47,249.99	2,386.36	5%
74	082LGE15	Upgrade Vmware Infra-LGE15	Jan-15	Dec-15	16%	13,650.01	13,650.01	2,275.00	17%
75	160LGE15	Maximo Licenses-LGE15	Jan-15	Dec-15	16%	13,650.00	13,650.00	2,275.00	17%
76	144861	2015 MULDRUGH TOOLS	Jan-15	Dec-16	8%	86,128.53	86,128.53	2,266.54	3%
77	144972	SMALL TOOLS 2015 - 004060	Jan-15	Dec-15	16%	49,863.88	49,863.88	2,266.54	5%
78	175LGE15	Replace RedHat Servers-LGE15	Jan-15	Dec-15	16%	13,404.93	13,404.93	2,234.15	17%
79	148LGE15	Upgrade Quick Test Pro-LGE15	Jan-15	Dec-15	16%	13,125.00	13,125.00	2,187.50	17%
80	178LGE15	Upgrade Quest Server-LGE15	Jan-15	Dec-15	16%	7,875.00	7,875.00	1,968.75	25%
81	054LGE15	Other Computer Equipment-LGE15	Jan-15	Dec-15	16%	21,000.03	21,000.05	1,909.09	9%
82	087LGE15	Wrk Mgmt Syst Enhance-LGE15	Jan-15	Dec-15	16%	20,999.99	21,000.00	1,909.09	9%
83	135LGE15	Central Firewall Mgmt-LGE15	Jan-15	Dec-15	16%	20,999.99	20,999.99	1,909.09	9%
84	172LGE15	Monitoring Project-LGE15	Jan-15	Dec-15	16%	20,999.97	20,999.97	1,909.09	9%
85	053LGE15	Orcl Ntwk Mgmt Sys Rep-LGE15	Jan-15	Dec-15	16%	19,950.01	19,950.00	1,813.64	9%
86	003LGE15	Aligne Upgrade-LGE15	Jan-15	Dec-15	16%	9,974.99	10,500.00	1,750.00	17%
87	111LGE15	SynerGEE System Modeling-LGE15	Jan-15	Dec-15	16%	10,500.01	10,500.00	1,750.00	17%
88	149LGE15	Upgrade SAP Test Data-LGE15	Jan-15	Dec-15	16%	10,500.00	10,500.00	1,750.00	17%

LOUISVILLE GAS AND ELECTRIC COMPANY  
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WITNESS: K. W. BLAKE

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
89	140LGE15	Oracle Data Arch/Purge-LGE15	Jan-15	Dec-15	16%	5,249.99	5,249.99	1,750.00	33%
90	057LGE15	Phone Expan/Break Fix-LGE15	Jan-15	Dec-15	16%	15,750.00	15,750.00	1,431.82	9%
91	015LGE15	Core Network Infra-LGE15	Jan-15	Dec-15	16%	15,750.00	13,649.99	1,365.00	10%
92	086LGE15	Wireless Buildout -LGE15	Jan-15	Dec-15	16%	5,249.99	5,249.99	1,312.50	25%
93	171LGE15	Rev Collections Impl-LGE15	Jan-15	Dec-15	16%	7,875.01	7,875.01	1,312.50	17%
94	147LGE15	Upgrade Quest to SOA 11g-LGE15	Jan-15	Dec-15	16%	7,875.00	7,875.00	1,312.50	17%
95	002LGE15	Aligne Fuels Reports-LGE15	Jan-15	Dec-15	16%	7,481.25	7,481.25	1,246.88	17%
96	079LGE15	Telecom Shelter Ren-LGE15	Jan-15	Dec-15	16%	10,500.01	10,500.01	1,166.67	11%
97	033LGE15	LGE Bldg Telecom Rm Renov-LGE15	Jan-15	Dec-15	16%	6,982.51	6,982.51	1,163.75	17%
98	133LGE15	Cascade Impl Gen Relays-LGE15	Jan-15	Dec-15	16%	6,300.00	6,300.00	1,050.00	17%
99	157LGE15	EMS CIP-LGE15	Jan-15	Dec-15	16%	10,723.96	10,723.96	974.91	9%
100	164LGE15	TRODS-LGE15	Jan-15	Dec-15	16%	10,499.97	10,499.97	954.54	9%
101	152LGE15	LogRhythm Tech Upg/Ref-LGE15	Jan-15	Dec-15	16%	7,875.00	7,875.00	875.00	11%
102	136LGE15	Citrix XenDesk True-up-LGE15	Jan-15	Dec-15	16%	5,250.00	5,250.00	875.00	17%
103	145LGE15	Oracle HTTP Servers-LGE15	Jan-15	Dec-15	16%	5,250.00	5,250.00	875.00	17%
104	056LGE15	Pers Product Grow & Ref-LGE15	Jan-15	Dec-15	16%	5,249.99	7,875.00	715.91	9%
105	073LGE15	Serv Cap Expan and Rel-LGE15	Jan-15	Dec-15	16%	5,775.01	5,775.00	641.67	11%
106	044LGE15	Monitor Replace-LGE15	Jan-15	Dec-15	16%	6,720.01	6,720.01	610.91	9%
107	050LGE15	Network Test Equipment-LGE15	Jan-15	Dec-15	16%	5,249.99	5,250.00	525.00	10%
108	137995	UPGR CG ST EMERG GEN	Jan-14	Sep-15	66%	14,568.15	19,480.04	483.05	2%
109	137LGE15	Citrix XenMobile True-up-LGE15	Jan-15	Dec-15	16%	2,625.00	2,625.00	437.50	17%
110	166LGE15	ROD Enhancements-LGE15	Jan-15	Dec-15	16%	2,625.00	2,625.00	437.50	17%
111	146LGE15	UC4 Upgrade to V10-LGE15	Jan-15	Dec-15	16%	3,150.00	3,150.00	393.75	13%
112	141677	Meter Readers LG&E 2015	Jan-15	Dec-15	16%	2,100.11	1,260.00	210.00	17%
113	140459	INT CORR SAMPLE POINTS COUPONS	Jan-14	Sep-16	42%	199,233.98	99,903.57	175.81	0%

LOUISVILLE GAS AND ELECTRIC COMPANY  
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WITNESS: K. W. BLAKE

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
1	138002	B-TOWN RD CITY GATE STA	Jan-14	Nov-16	86%	799,674.45	3,228,602.01	2,281,319.95	71%
2	140568	MT WASHINGTON LEBANON JCTN	Jul-14	Dec-16	80%	475,211.61	3,382,522.76	1,865,672.49	55%
3	144808	PIPE REPL - RECORDS	Jan-15	Oct-16	82%	1,295,327.61	1,295,327.61	955,346.61	74%
4	140456	DR PIG MULD TO PAST DOE VAL	Jan-14	Sep-16	91%	1,108,294.30	1,322,526.09	953,080.07	72%
5	140968	PRESSURE SEPARATION PROJECT	Jan-14	Oct-16	88%	738,997.82	1,027,003.48	809,400.97	79%
6	204LGE16	SAP CRM/ECC Upgr-LGE16	Jan-16	Dec-17	25%	2,125,200.03	2,125,200.03	794,639.99	37%
7	138032	IMPROVE PIPELINES	Jan-14	Dec-18	50%	560,001.73	1,101,711.11	761,730.11	69%
8	141109	REPL 2500 ' MAG DEEP 12' W 20"	Jan-15	Aug-16	90%	632,289.93	685,421.20	540,362.64	79%
9	140874	H2S REMOVAL UNIT TOWER	Jan-15	Nov-16	78%	199,109.10	862,732.56	510,009.36	59%
10	138010	PURCH ELEC REC GAUGES	Jan-14	Nov-16	86%	(3,816.68)	717,090.45	427,026.01	60%
11	137976	REPL ALDYL-A PIPE CENT, SAV, CAN	Jan-15	Aug-16	90%	354,959.18	382,063.58	353,731.83	93%
12	137985	INST CTRL VALV GAS STOR WELLS	Jan-14	Dec-16	83%	75,820.00	322,760.11	320,493.57	99%
13	141392	LGE FURNITURE PROJ	Jul-13	Dec-17	66%	423,514.98	474,764.22	314,991.39	66%
14	122LGE14	Ventyx Mobile Upgrade-LGE14	Jan-14	Dec-16	83%	333,114.21	333,114.21	300,774.20	90%
15	144849	ENGINE AND COMPR UPGR	Jan-15	Nov-16	78%	344,966.44	344,966.44	284,547.30	82%
16	137994	UPGR PIP SUP CG & LG REG STA	Jan-14	Oct-16	88%	148,514.45	385,836.63	232,418.21	60%
17	140850	PROCESSERS AND IO MODULES	Jan-15	Dec-16	75%	255,379.23	480,289.37	217,151.11	45%
18	400LGE16	OTN Core Rings Y2/2 LOU-LGE15	Jan-15	Dec-16	75%	399,000.00	399,000.00	199,500.01	50%
19	144977	WEST END GAS SYS REINFORCE	Jan-16	Nov-16	54%	300,316.55	300,316.55	198,322.25	66%
20	033LGE16	Mble Rad Syst RepYr 1/2-LGE16	Jan-16	Dec-16	50%	399,000.01	369,600.00	184,799.99	50%
21	205LGE16	Oracle Financials Upgr-LGE16	Jan-16	Dec-17	25%	718,200.11	718,200.11	161,595.06	23%
22	082LGE16	Tech Ref desktop/laptops-LGE16	Jan-16	Dec-16	50%	100,957.93	319,746.21	159,873.11	50%
23	137982	DRKY FARM POT REM	Jan-14	Nov-16	86%	34,999.80	195,325.74	158,663.20	81%
24	137959	SECURITY UPGR MAG&CANMER	Jan-15	Nov-16	78%	-	200,144.67	156,740.43	78%
25	137997	UPGR CG & LRG REG STA RTU'S	Jan-14	Dec-16	83%	97,224.45	239,974.70	145,499.49	61%
26	141003	SCADA SYS HARDWARE	Jan-15	Aug-16	90%	130,668.57	203,353.68	138,783.63	68%
27	140458	INT CORR MAG FIELD PRESS MON	Jan-14	Dec-16	83%	400,425.46	166,821.39	131,690.02	79%
28	138019	EMINENCE HIGH PR REG STA	Jan-14	Aug-16	94%	187,726.87	244,420.00	123,500.09	51%
29	140852	UPGR BOILER CONTROLS	Jan-15	Oct-16	82%	71,019.50	142,153.94	116,327.50	82%
30	137998	UPGR CG VALV ACTUATORS	Jan-14	Dec-16	83%	79,311.30	151,681.44	113,856.56	75%
31	140970	VAULTED FARM TAPS	Jan-14	Nov-16	86%	101,913.41	184,860.40	109,213.91	59%
32	137958	INST RING GR STARTERS FOR ENG	Jan-15	Sep-16	86%	-	190,081.69	106,555.02	56%
33	144851	BTEX FLARE	Jan-16	Dec-16	50%	150,066.55	150,066.55	90,661.60	60%
34	144856	CATHODIC PROTECTION SYS	Jan-16	Dec-16	50%	125,315.43	125,315.43	84,995.25	68%
35	200LGE15	Customer Bill Redesign-LGE15	Jan-15	Dec-16	75%	105,000.01	105,000.01	78,750.00	75%
36	144853	HEAT EX TUBE BUNDLES	Jan-16	Dec-16	50%	107,911.47	107,911.47	73,662.55	68%
37	112LGE16	IRAS Enhancements-LGE16	Jan-16	Dec-16	50%	147,000.00	147,000.00	73,500.00	50%
38	140459	INT CORR SAMPLE POINTS COUPONS	Jan-14	Sep-16	91%	199,233.98	99,903.57	68,172.01	68%
39	144861	2015 MULDRAUGH TOOLS	Jan-15	Dec-16	75%	86,128.53	86,128.53	58,930.05	68%
40	201LGE16	Transmission Work Mgmt-LGE16	Jan-16	Dec-17	25%	231,000.00	231,000.00	57,750.00	25%
41	130LGE16	NAS Refresh (BOC)-LGE16	Jan-16	Dec-16	50%	101,745.00	101,745.00	50,872.50	50%
42	131LGE16	NAS Refresh (SDC)-LGE16	Jan-16	Dec-16	50%	101,745.00	101,745.00	50,872.50	50%
43	056LGE16	SAN Capacity Expansion-LGE16	Jan-16	Dec-16	50%	99,959.98	99,960.00	49,980.00	50%
44	144868	SECURITY MEASURES GAS CONTROL	Jan-15	Dec-16	75%	99,772.80	99,772.80	49,935.26	50%

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45	144940	2015 MAGNOLIA TOOLS	Jan-15	Nov-16	78%	74,342.51	74,342.51	47,597.34	64%
46	144980	SMALL TOOLS 2016 - 004190	Jan-16	Dec-16	50%	101,994.30	101,994.30	45,330.80	44%
47	145041	2015 TOOLS IM&E	Jan-15	Dec-16	75%	58,930.04	58,930.04	39,664.45	67%
48	202LGE15	Trans OATT Billing Tool-LGE15	Jan-15	Dec-16	75%	47,249.99	47,249.99	36,749.99	78%
49	145040	2015 TOOLS SR&O	Jan-15	Dec-16	75%	56,663.50	56,663.50	36,264.64	64%
50	203LGE16	PS 9.2 Upgrade-LGE16	Jan-16	Dec-17	25%	131,570.25	131,570.25	31,720.50	24%
51	111LGE16	Barcoding Gas Material-LGE16	Jan-16	Dec-16	50%	63,000.00	63,000.00	31,500.00	50%
52	141435	LGE FAC IMPROVEMENTS 2015-19	Jan-15	Dec-16	75%	136,312.26	44,690.31	31,106.04	70%
53	138003	AUTO FUEL GAS INDI CG STA	Jan-14	Sep-16	91%	32,408.15	62,374.89	30,669.67	49%
54	080LGE16	Gas Nomination System-LGE16	Jan-16	Dec-16	50%	59,850.00	59,850.00	29,925.00	50%
55	141419	CARPET REPLACEMENT 2015	Jan-15	Dec-16	75%	18,900.00	34,041.00	28,045.50	82%
56	011LGE16	CIP Compl Year 6-LGE16	Jan-16	Dec-16	50%	52,500.03	55,587.05	27,793.53	50%
57	203LGE15	PowerPlant Upgrade-LGE15	Jan-15	Dec-16	75%	36,750.00	36,750.00	27,562.50	75%
58	093LGE16	Server HW Refresh-LGE16	Jan-16	Dec-16	50%	53,550.00	53,550.00	26,775.00	50%
59	128LGE16	Cascade Biennial Tech-LGE16	Jan-16	Dec-16	50%	52,500.00	52,500.00	26,250.01	50%
60	001LGE16	Access Switch Rotation-LGE16	Jan-16	Dec-16	50%	52,500.03	52,500.00	26,250.00	50%
61	042LGE16	Orcl Ntwk Mgmt Sys Rep-LGE16	Jan-16	Dec-16	50%	52,500.04	52,500.00	26,250.00	50%
62	067LGE16	TeleRm Data Cent Y1/2-LGE16	Jan-16	Dec-16	50%	49,875.02	52,500.00	26,250.00	50%
63	079LGE16	Gas Facility Inspections-LGE16	Jan-16	Dec-16	50%	52,499.99	52,500.00	26,250.00	50%
64	116LGE16	SAP CRM/ECC Enhancement-LGE16	Jan-16	Dec-16	50%	52,500.00	52,500.00	26,250.00	50%
65	119LGE16	SAP Data Archiving-LGE16	Jan-16	Dec-16	50%	52,500.00	52,500.00	26,250.00	50%
66	124LGE16	Cisco Dial Tone-LGE16	Jan-16	Dec-16	50%	47,460.00	47,460.00	23,730.00	50%
67	144860	VALVE INDICATION TRANS	Jan-16	Dec-16	50%	45,197.12	45,197.12	23,232.04	51%
68	202LGE16	Mobile Dispatch for ARM-LGE16	Jan-16	Dec-17	25%	207,900.00	207,900.00	23,100.00	11%
69	144982	SMALL TOOLS 2016 - 004060	Jan-16	Dec-16	50%	50,997.15	50,997.15	22,665.40	44%
70	092LGE16	NetScout Infini Upgr-LGE16	Jan-16	Dec-16	50%	44,887.52	44,887.50	22,443.75	50%
71	009LGE16	CERUS IV-LGE16	Jan-16	Dec-16	50%	49,875.01	42,000.00	21,000.00	50%
72	141390	Environmental Equipment LGE	Jan-14	Dec-19	42%	37,800.00	42,042.00	19,992.00	48%
73	012LGE16	CIP Compl Tools - Year 6-LGE16	Jan-16	Dec-16	50%	26,249.98	39,375.00	19,687.50	50%
74	141383	AUB-LIGHTING SYSTEM	Jan-16	Oct-16	60%	56,700.00	60,888.41	18,376.26	30%
75	201LGE15	Corp Web Redesign Upgr-LGE15	Jan-15	Dec-16	75%	26,250.00	26,250.00	18,375.00	70%
76	053LGE16	Replace PDUs - BOC-LGE16	Jan-16	Dec-16	50%	21,944.99	36,750.00	18,375.00	50%
77	034LGE16	Multi-Fun Dev Grow&Ref-LGE16	Jan-16	Dec-16	50%	44,624.99	34,125.00	17,062.50	50%
78	141424	LGE REPL FAILED EQP 2016-2019	Jan-16	Dec-19	12%	21,000.00	42,441.00	16,976.40	40%
79	144952	LGE HW/SW 2016	Jan-16	Dec-16	50%	33,731.80	33,731.80	16,276.18	48%
80	014LGE16	Customer Comm-text-LGE16	Jan-16	Dec-16	50%	49,875.01	31,500.00	15,750.00	50%
81	126LGE16	Expand EMS Dev System-LGE16	Jan-16	Dec-16	50%	31,500.00	31,500.00	15,750.00	50%
82	129LGE16	Implement SDE Replace-LGE16	Jan-16	Dec-16	50%	31,500.00	31,500.00	15,750.00	50%
83	118LGE16	Facilities Casc to Ora-LGE16	Jan-16	Dec-16	50%	28,875.00	28,875.00	14,437.50	50%
84	002LGE16	Analog Sunset Yr 3/3-LGE16	Jan-16	Dec-16	50%	74,812.52	27,930.00	13,965.01	50%
85	135426	EM Soft Tools LGE 2016	Jan-16	Dec-16	50%	26,250.00	26,860.85	13,430.42	50%
86	106LGE16	Intrusion Prevention-LGE16	Jan-16	Dec-16	50%	26,565.00	26,565.00	13,282.50	50%
87	017LGE16	Electric Insp Enhanc-LGE16	Jan-16	Dec-16	50%	26,250.01	26,250.00	13,125.00	50%
88	114LGE16	Expand My Account & Apps-LGE16	Jan-16	Dec-16	50%	26,250.00	26,250.00	13,125.00	50%

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89	008LGE16	Call Center - Routing LGE16	Jan-16	Dec-16	50%	24,937.49	24,990.00	12,495.00	50%
90	021LGE16	Further app virt build-LGE16	Jan-16	Dec-16	50%	24,937.49	24,937.50	12,468.75	50%
91	144981	SMALL TOOLS 2016 - 004280	Jan-16	Dec-16	50%	24,931.94	24,931.94	12,465.97	50%
92	121LGE16	LogRhythm HW Refresh-LGE16	Jan-16	Dec-16	50%	23,310.00	23,310.00	11,655.00	50%
93	044LGE16	Outside Cable Plant-LGE16	Jan-16	Dec-16	50%	21,000.03	21,000.03	10,500.02	50%
94	076LGE16	Vulnerability Scanning-LGE16	Jan-16	Dec-16	50%	19,451.25	21,000.00	10,500.01	50%
95	004LGE16	Backup Cap Exp-LGE16	Jan-16	Dec-16	50%	20,999.99	21,000.00	10,500.00	50%
96	031LGE16	Mobile Infrastructure-LGE16	Jan-16	Dec-16	50%	26,250.01	21,000.00	10,500.00	50%
97	032LGE16	Mobile Radio-LGE16	Jan-16	Dec-16	50%	21,000.00	21,000.00	10,500.00	50%
98	035LGE16	NAS Capacity Expansion-LGE16	Jan-16	Dec-16	50%	42,525.00	21,000.00	10,500.00	50%
99	046LGE16	Pers Product Grow & Ref-LGE16	Jan-16	Dec-16	50%	42,000.01	21,000.00	10,500.00	50%
100	108LGE16	SOA Middleware Upgrades-LGE16	Jan-16	Dec-16	50%	21,000.00	21,000.00	10,500.00	50%
101	110LGE16	Monitoring Project-LGE16	Jan-16	Dec-16	50%	21,000.00	21,000.00	10,500.00	50%
102	120LGE16	SynerGEE Gas Isolat Mod-LGE16	Jan-16	Dec-16	50%	21,000.00	21,000.00	10,500.00	50%
103	077LGE16	Wireless Upgrade (WERUS)-LGE16	Jan-16	Dec-16	50%	18,375.01	18,375.00	9,187.49	50%
104	141440	LGE FURN/CHAIRS 2016-2019	Jan-16	Dec-18	17%	206,455.20	22,495.20	8,998.08	40%
105	132058	Auburndale Service Center	Jan-14	Dec-19	42%	1,155.00	20,370.00	8,925.00	44%
106	144993	LGE CAMERAS 2016	Mar-15	Dec-16	73%	15,750.00	15,750.00	8,400.00	53%
107	142356	Retail Hardware LG&E 2016	Jan-16	Dec-16	50%	27,720.00	26,250.00	7,875.00	30%
108	013LGE16	Core Network Infra-LGE16	Jan-16	Dec-16	50%	15,750.00	15,750.00	7,875.00	50%
109	029LGE16	Microsoft Lic True-up-LGE16	Jan-16	Dec-16	50%	15,750.00	15,750.00	7,875.00	50%
110	037LGE16	Ntwrk Acc Dev&Site Infra-LGE16	Jan-16	Dec-16	50%	7,875.00	15,750.00	7,875.00	50%
111	127LGE16	EMS Sys_Monitor Tool-LGE16	Jan-16	Dec-16	50%	15,750.00	15,750.00	7,875.00	50%
112	074LGE16	Upgrade Vmware Infra-LGE16	Jan-16	Dec-16	50%	14,700.00	14,700.00	7,350.00	50%
113	006LGE16	Bulk Power & Env Systems-LGE16	Jan-16	Dec-16	50%	13,125.00	13,125.00	6,562.50	50%
114	018LGE16	Email Spam Filt AV Gtwy-LGE16	Jan-16	Dec-16	50%	11,549.98	11,644.50	5,822.25	50%
115	125LGE16	EMS CIP-LGE16	Jan-16	Dec-16	50%	10,713.89	10,713.89	5,356.94	50%
116	010LGE16	CFO Sys Capital-LGE16	Jan-16	Dec-16	50%	19,950.01	10,500.00	5,250.00	50%
117	040LGE16	Network Test Equipment-LGE16	Jan-16	Dec-16	50%	5,249.99	10,500.00	5,250.00	50%
118	059LGE16	Sec Infra Enhancements-LGE16	Jan-16	Dec-16	50%	10,500.01	10,500.00	5,250.00	50%
119	078LGE16	WMS Work MGMT Syst Enhance	Jan-16	Dec-16	50%	10,500.01	10,500.00	5,250.00	50%
120	105LGE16	SQL Server EA True-up-LGE16	Jan-16	Dec-16	50%	10,500.00	10,500.00	5,250.00	50%
121	113LGE16	TOA Enhancements-LGE16	Jan-16	Dec-16	50%	10,500.00	10,500.00	5,250.00	50%
122	117LGE16	TRODS-LGE16	Jan-16	Dec-16	50%	10,500.00	10,500.00	5,250.00	50%
123	144995	LGE FIRE SYSTEMS 2016	Feb-15	Dec-16	74%	10,500.00	10,500.00	5,250.00	50%
124	141618	Meter Equipment 2016 LG&E Elec	Jan-16	Dec-16	50%	13,230.00	14,280.05	4,410.01	31%
125	141655	ETRs 2016 LGE	Jan-16	Dec-16	50%	13,860.00	14,910.05	4,410.01	30%
126	145402	HR Cap Equip Improvments LGE	Jan-15	Dec-19	30%	10,290.00	10,290.00	4,116.00	40%
127	023LGE16	IT Security Infrast-LGE16	Jan-16	Dec-16	50%	7,875.01	7,875.00	3,937.50	50%
128	047LGE16	Phone Expan/Break Fix-LGE16	Jan-16	Dec-16	50%	7,875.00	7,875.00	3,937.50	50%
129	068LGE16	Telecom Shelter Ren-LGE16	Jan-16	Dec-16	50%	5,249.99	7,875.00	3,937.50	50%
130	115LGE16	Rev Collection (Regulus)-LGE16	Jan-16	Dec-16	50%	7,875.00	7,875.00	3,937.50	50%
131	122LGE16	LogRhythm Tech Upg/Ref-LGE16	Jan-16	Dec-16	50%	7,875.00	7,875.00	3,937.50	50%
132	081LGE16	Monitor Replacement-LGE16	Jan-16	Dec-16	50%	6,720.01	6,720.00	3,360.00	50%



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE  
AS OF JUNE 30, 2016

DATA: \_\_\_ BASE PERIOD \_\_\_ X \_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_ X \_\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-4.2

PAGE 7 OF 7

WITNESS: K. W. BLAKE

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
133	141581	Meter Projects 2016 LG&E Elec	Jan-16	Dec-16	50%	9,975.00	9,660.03	2,940.01	30%
134	104LGE16	LogRhythm (CIP)-LGE16	Jan-16	Dec-16	50%	5,775.00	5,775.00	2,887.50	50%
135	107LGE16	LogRhythm (Corp)-LGE16	Jan-16	Dec-16	50%	5,775.00	5,775.00	2,887.50	50%
136	065LGE16	Site Security Improve-LGE16	Jan-16	Dec-16	50%	2,625.01	5,250.00	2,625.01	50%
137	025LGE16	Lville Electrical Upgr-LGE16	Jan-16	Dec-16	50%	5,249.99	5,250.00	2,625.00	50%
138	041LGE16	Open Enrollment 2016-LGE16	Jan-16	Dec-16	50%	5,249.99	5,250.00	2,625.00	50%
139	063LGE16	Simpsonville Elect Upg-LGE16	Jan-16	Dec-16	50%	5,249.99	5,250.00	2,625.00	50%
140	101LGE16	Citrix XenDesk True-up-LGE16	Jan-16	Dec-16	50%	5,250.00	5,250.00	2,625.00	50%
141	102LGE16	Citrix XenMobile True-up-LGE16	Jan-16	Dec-16	50%	5,250.00	5,250.00	2,625.00	50%
142	007LGE16	Cabling Server Connect-LGE16	Jan-16	Dec-16	50%	4,725.00	4,725.00	2,362.50	50%
143	060LGE16	Serv Cap Expan and Rel-LGE16	Jan-16	Dec-16	50%	4,462.49	4,462.50	2,231.25	50%
144	200LGE16	Application Sec Enhance-LGE16	Jan-16	Dec-17	25%	10,500.00	10,500.00	2,100.00	20%
145	039LGE16	Network Management-LGE16	Jan-16	Dec-16	50%	3,937.50	3,937.50	1,968.75	50%
146	043LGE16	Original SW Upgrade-LGE16	Jan-16	Dec-16	50%	2,992.50	2,992.50	1,496.25	50%
147	026LGE16	Lville Racks & Furn-LGE16	Jan-16	Dec-16	50%	2,625.01	2,625.00	1,312.50	50%
148	038LGE16	Ntrwk Acc Dev & Gate-LGE16	Jan-16	Dec-16	50%	2,625.01	2,625.00	1,312.50	50%
149	064LGE16	Simpson Furn&Racks-LGE16	Jan-16	Dec-16	50%	2,625.01	2,625.00	1,312.50	50%
150	123LGE16	Oracle ULA VM Buildout-LGE16	Jan-16	Dec-16	50%	2,625.00	2,625.00	1,312.50	50%
151	141720	Meter Readers LG&E 2016	Jan-15	Dec-16	75%	2,625.00	1,260.00	630.00	50%
152	103LGE16	Endpoint Protect License-LGE16	Jan-16	Dec-16	50%	525.00	525.00	262.50	50%

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
ALLOWANCE FOR WORKING CAPITAL  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-5

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	WORKING CAPITAL COMPONENT	DESCRIPTION OF METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT	WORKPAPER REFERENCE NO.	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
				\$		\$
	GAS:					
1	GAS STORED UNDERGROUND	13 MONTH AVERAGE BALANCE	B-5.1	34,194,164	100.000%	34,194,164
2	MATERIAL AND SUPPLIES	13 MONTH AVERAGE BALANCE	B-5.1	631,066	100.000%	631,066
3	PREPAYMENTS (a)	13 MONTH AVERAGE BALANCE	B-5.1	745,007	100.000%	745,007
4	OTHER	13 MONTH AVERAGE BALANCE	B-5.1	-	100.000%	-
5	CASH WORKING CAPITAL	1/8 O&M METHOD LESS GAS SUPPLY EXPENSE	B-5.2	8,758,510	100.000%	8,758,510
6	TOTAL WORKING CAPITAL REQUIREMENTS			<u>44,328,748</u>		<u>44,328,748</u>

(a) Excludes PSC fees.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
ALLOWANCE FOR WORKING CAPITAL  
AS OF JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-5

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	WORKING CAPITAL COMPONENT	DESCRIPTION OF METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT	WORKPAPER REFERENCE NO.	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
				\$		\$
	GAS:					
1	GAS STORED UNDERGROUND	13 MONTH AVERAGE BALANCE	B-5.1	30,973,031	100.000%	30,973,031
2	MATERIAL AND SUPPLIES	13 MONTH AVERAGE BALANCE	B-5.1	483,731	100.000%	483,731
3	PREPAYMENTS (a)	13 MONTH AVERAGE BALANCE	B-5.1	853,918	100.000%	853,918
4	OTHER	13 MONTH AVERAGE BALANCE	B-5.1	-	100.000%	-
5	CASH WORKING CAPITAL	1/8 O&M METHOD LESS GAS SUPPLY EXPENSE	B-5.2	9,688,245	100.000%	9,688,245
6	TOTAL WORKING CAPITAL REQUIREMENTS			41,998,925		41,998,925

(a) Excludes PSC fees.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
OTHER WORKING CAPITAL COMPONENTS  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-5.1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION	13 MONTH AVERAGE FOR PERIOD		
		TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		\$		\$
	GAS:			
1	GAS STORED UNDERGROUND	34,194,164	100.000%	34,194,164
2	MATERIAL AND SUPPLIES	631,066	100.000%	631,066
3	PREPAYMENTS (a)	745,007	100.000%	745,007
4	OTHER	-	100.000%	-
5	TOTAL OTHER WORKING CAPITAL	<u>35,570,238</u>		<u>35,570,238</u>

(a) Excludes PSC fees.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
OTHER WORKING CAPITAL COMPONENTS  
AS OF JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-5.1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION	13 MONTH AVERAGE FOR PERIOD		
		TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		\$		\$
	GAS:			
1	GAS STORED UNDERGROUND	30,973,031	100.000%	30,973,031
2	MATERIAL AND SUPPLIES	483,731	100.000%	483,731
3	PREPAYMENTS (a)	853,918	100.000%	853,918
4	OTHER	-	100.000%	-
5	TOTAL OTHER WORKING CAPITAL	<u>32,310,680</u>		<u>32,310,680</u>

(a) Excludes PSC fees.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
CASH WORKING CAPITAL COMPONENTS  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-5.2

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		\$		\$
	GAS:			
1	OPERATING AND MAINTENANCE EXPENSE	243,770,552	100.000%	243,770,552
2	GAS SUPPLY EXPENSES	173,702,468	100.000%	173,702,468
3	O&M LESS GAS SUPPLY EXPENSE (LINE 1 - 2)	70,068,083		70,068,083
4	CASH WORKING CAPITAL (12.5% OF LINE 3)	8,758,510		8,758,510

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
CASH WORKING CAPITAL COMPONENTS  
AS OF JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-5.2

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		\$		\$
	GAS:			
1	OPERATING AND MAINTENANCE EXPENSE	245,135,319	100.000%	245,135,319
2	GAS SUPPLY EXPENSES	<u>167,629,363</u>	100.000%	<u>167,629,363</u>
3	O&M LESS GAS SUPPLY EXPENSE (LINE 1 - 2)	<u><u>77,505,956</u></u>		<u><u>77,505,956</u></u>
4	CASH WORKING CAPITAL (12.5% OF LINE 3)	<u><u>9,688,245</u></u>		<u><u>9,688,245</u></u>

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-6  
PAGE 1 OF 2  
WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	DESCRIPTION	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$		\$	\$	\$
1	252	Customer Advances for Construction	5,962,423	100.000%	5,962,423	-	5,962,423
2	255	Deferred Investment Tax Credits		100.000%	-	-	-
3	190, 282, 283	Deferred Income Taxes (a)	144,099,949	100.000%	144,099,949	(21,187,903)	122,912,046

(a) Adjustment reflects GLT and DSM jurisdictional amounts.



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES  
AS OF JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-6  
PAGE 2 OF 2  
WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	DESCRIPTION	FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$		\$	\$	\$
1	252	Customer Advances for Construction	6,209,847	100.000%	6,209,847	-	6,209,847
2	255	Deferred Investment Tax Credits		100.000%	-	-	-
3	190, 282, 283	Deferred Income Taxes (a)	149,523,896	100.000%	149,523,896	(37,764,406)	111,759,490

(a) Adjustment reflects GLT and DSM jurisdictional amounts.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2014-00372 - GAS OPERATIONS

JURISDICTIONAL PERCENTAGE

BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-7

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 1

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

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LINE NO.	ACCT. NO.	ACCOUNT TITLE	JURIS. PERCENT	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
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ALL DATA 100% JURISDICTIONAL

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2014-00372 - GAS OPERATIONS

JURISDICTIONAL STATISTICS - RATE BASE

BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-7.1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 1

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

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LINE NO.	DESCRIPTIONS BY MAJOR GROUPINGS OR ACCOUNT	STATISTIC TOTAL COMPANY	ADJUSTMENT TO TOTAL COMPANY STATISTIC	ADJUSTED STATISTIC FOR TOTAL COMPANY	STATISTIC FOR RATE AREA	ALLOCATION FACTOR %
(A)	(B)	(C)	(D)	(E=C+D)	(F)	(G=F/E)

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ALL DATA 100% JURISDICTIONAL

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2014-00372 - GAS OPERATIONS

EXPLANATION OF CHANGES IN JURISDICTIONAL PROCEDURES - RATE BASE

BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-7.2

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 1

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

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LINE NO.	ACCT. NO.	DESCRIPTION	PROCEDURES APPROVED IN PRIOR CASE	RATIONALE FOR CHANGE
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ALL DATA 100% JURISDICTIONAL

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
COMPARATIVE BALANCE SHEETS - TOTAL COMPANY  
AS OF DECEMBER 31, 2009 - 2013 AND BASE AND FORECASTED PERIODS

DATA: \_\_X\_\_BASE PERIOD \_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_ UPDATED \_\_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-8  
PAGE 1 OF 4  
WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION	13 MO AVG		BASE		2013	% CHANGE	2012	% CHANGE	2011	% CHANGE	2010	% CHANGE	2009
		FORECAST PERIOD	% CHANGE	PERIOD	% CHANGE									
<b>1 ASSETS</b>														
<b>2 UTILITY PLANT</b>														
3	Utility Plant	\$ 6,098,050,660	6.82%	\$ 5,708,557,244	12.64%	\$ 5,067,913,274	3.82%	\$ 4,881,636,687	4.31%	\$ 4,679,879,565	7.30%	\$ 4,361,375,746	3.91%	\$ 4,197,366,420
4	Construction Work in Progress	366,699,198	-44.45%	660,089,605	1.33%	651,432,116	152.14%	258,364,758	20.02%	215,276,377	-44.13%	385,323,918	12.63%	342,126,538
5	Total Utility Plant	\$ 6,464,749,858	1.51%	\$ 6,368,646,849	11.35%	\$ 5,719,345,390	11.27%	\$ 5,140,001,445	5.00%	\$ 4,895,155,942	3.13%	\$ 4,746,699,664	4.56%	\$ 4,539,492,958
6	Less: Accumulated Provision for Depreciation	2,087,843,420	-11.85%	2,368,551,089	2.80%	2,304,132,232	4.65%	2,201,756,057	3.96%	2,117,873,453	3.66%	2,043,099,790	4.14%	1,961,838,755
7	Net Utility Plant	\$ 4,376,906,438	9.42%	\$ 4,000,095,760	17.13%	\$ 3,415,213,158	16.23%	\$ 2,938,245,388	5.80%	\$ 2,777,282,489	2.73%	\$ 2,703,599,874	4.89%	\$ 2,577,654,203
<b>8 OTHER PROPERTY AND INVESTMENTS</b>														
9	Nonutility Property-Less Reserve	\$ 539,420	0.00%	\$ 539,420	10.22%	\$ 489,421	-7.14%	\$ 527,050	4336.82%	\$ 11,879	0.00%	\$ 11,879	0.00%	\$ 11,879
10	Investment in Subsidiary Companies	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
11	Other Investments	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286
12	Special Funds	21,207,370	0.00%	21,207,370	-4.58%	22,225,512	-29.99%	31,747,624	10.06%	28,846,731	53.74%	18,763,174	9.84%	17,082,758
13	Total Other Property and Investments	\$ 22,341,077	0.00%	\$ 22,341,077	-4.15%	\$ 23,309,219	-29.08%	\$ 32,868,960	11.60%	\$ 29,452,896	52.06%	\$ 19,369,339	9.50%	\$ 17,688,923
<b>14 CURRENT AND ACCRUED ASSETS</b>														
15	Cash	\$ 5,000,000	0.00%	\$ 5,000,000	44.18%	\$ 3,467,771	-52.96%	\$ 7,372,093	-70.42%	\$ 24,920,485	1130.27%	\$ 2,025,606	-61.01%	\$ 5,195,367
16	Special Deposits	-	0.00%	-	0.00%	-	0.00%	-	-100.00%	12,277	-99.65%	3,511,015	361.26%	761,176
17	Working Funds	19,790	0.00%	19,790	-1.49%	20,090	0.00%	20,090	0.00%	20,090	0.00%	20,090	-2.62%	20,630
18	Temporary Cash Investments	11,816,053	100.00%	0	-100.00%	4,534,363	-68.33%	14,316,601	43199.66%	33,064	-67.07%	100,405	83570.83%	120
19	Customer Accounts Receivable	95,977,514	-9.39%	105,929,366	3.15%	102,699,350	70.17%	60,350,235	-2.38%	61,822,664	-13.84%	71,756,568	4.90%	68,405,442
20	Other Accounts Receivable	9,013,365	0.00%	9,013,365	-9.26%	9,932,730	-38.38%	16,118,221	24.49%	12,947,354	-25.72%	17,430,403	39.49%	12,496,194
21	Less: Accum Prov. for Uncollectable Accts-Credit	1,843,346	0.00%	1,843,346	0.79%	1,828,848	50.15%	1,218,026	-33.66%	1,835,907	-60.13%	4,604,835	170.22%	1,704,122
22	Accounts Receivable from Associated Companies	16,226,934	-1.17%	16,418,419	14999.48%	108,735	-99.20%	13,662,418	25.15%	10,916,898	-63.37%	29,799,791	-43.84%	53,063,384
23	Fuel	50,713,481	4.03%	48,747,410	-24.06%	64,191,758	5.06%	61,099,619	16.37%	52,502,546	-22.84%	68,043,290	12.48%	60,492,689
24	Plant Materials and Operating Supplies	25,536,854	-27.24%	35,095,427	-2.01%	35,816,744	9.44%	32,727,610	6.86%	30,625,941	4.43%	29,326,916	0.92%	29,060,731
25	Stores Expense Undistributed	6,277,557	0.00%	6,277,557	1.47%	6,186,832	5.58%	5,860,024	4.71%	5,596,506	13.22%	4,943,154	18.43%	4,173,783
26	Gas Stored Underground	30,973,031	47.04%	21,064,262	-57.61%	49,686,878	12.54%	44,150,144	-20.35%	55,427,595	-10.74%	62,096,171	6.47%	58,323,307
27	Prepayments	7,563,716	49.71%	5,052,409	-1.43%	5,125,670	-26.53%	6,976,761	27.49%	5,472,353	-19.91%	6,832,694	-12.69%	7,825,625
28	Interest, Dividends, and Rents Receivable	764,729	0.00%	764,729	36.00%	562,307	55.80%	360,905	1150.23%	28,867	-8.44%	31,529	-74.89%	125,573
29	Accrued Utility Revenues	71,756,214	0.00%	71,756,214	-15.73%	85,152,363	18.03%	72,143,278	11.96%	64,436,527	-18.43%	78,996,467	24.06%	63,676,000
30	Miscellaneous Current Assets	23,618	0.00%	23,618	-43.42%	41,739	-99.42%	7,144,047	284296.78%	2,512	-98.21%	140,637	-91.23%	1,603,440
31	Total Current and Accrued Assets	\$ 329,819,509	2.01%	\$ 323,319,221	-11.59%	\$ 365,698,482	7.22%	\$ 341,084,020	5.62%	\$ 322,929,772	-12.83%	\$ 370,449,901	1.91%	\$ 363,519,339
<b>32 DEFERRED DEBITS</b>														
33	Unamortized Debt Expense	\$ 11,076,094	-11.78%	\$ 12,554,640	-10.10%	\$ 13,965,458	6.39%	\$ 13,126,319	-1.50%	\$ 13,326,195	1.60%	\$ 13,116,652	240.32%	\$ 3,854,161
34	Other Regulatory Assets	289,858,474	-6.31%	309,376,707	-1.05%	312,656,793	-23.46%	408,462,227	2.86%	397,110,901	15.43%	344,036,363	7.51%	319,990,094
35	Miscellaneous Deferred Debits	5,341,794	41.61%	3,772,095	152.48%	1,493,996	-23.07%	1,942,009	31.15%	1,480,708	31.38%	1,127,061	-70.68%	3,844,267
36	Unamortized Loss on Re-Acquired Debt	16,490,387	-5.44%	17,439,811	-5.44%	18,442,649	-7.64%	19,968,045	-4.75%	20,963,863	-4.43%	21,934,649	-5.12%	23,119,334
37	Accumulated Deferred Income Taxes	125,509,565	0.00%	125,509,565	-4.19%	130,998,531	22.60%	106,846,806	348.44%	23,826,072	-38.50%	38,744,526	-33.51%	58,267,128
38	Total Deferred Debits	\$ 448,276,314	-4.35%	\$ 468,652,818	-1.86%	\$ 477,557,427	-13.23%	\$ 550,345,406	20.50%	\$ 456,707,739	9.01%	\$ 418,959,251	2.42%	\$ 409,074,984
39	Total Assets	\$ 5,177,343,338	7.54%	\$ 4,814,408,876	12.44%	\$ 4,281,778,286	10.85%	\$ 3,862,543,774	7.70%	\$ 3,586,372,896	2.11%	\$ 3,512,378,365	4.29%	\$ 3,367,937,449

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
COMPARATIVE BALANCE SHEETS - TOTAL COMPANY  
AS OF DECEMBER 31, 2009 - 2013 AND BASE AND FORECASTED PERIODS

DATA: \_\_X\_\_BASE PERIOD \_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_ UPDATED \_\_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-8  
PAGE 2 OF 4  
WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION	13 MO AVG FORECAST		BASE		2013	% CHANGE	2012	% CHANGE	2011	% CHANGE	2010	% CHANGE	2009
		PERIOD	% CHANGE	PERIOD	% CHANGE									
<b>1</b>	<b>LIABILITIES &amp; PROPRIETARY CAPITAL</b>													
<b>2</b>	<b>PROPRIETARY CAPITAL</b>													
3	Common Stock Issued	\$ 425,170,424	0.00%	\$ 425,170,424	0.00%	\$ 425,170,424	0.00%	\$ 425,170,424	0.00%	\$ 425,170,424	0.00%	\$ 425,170,424	0.00%	\$ 425,170,424
4	Paid in Capital	439,313,765	33.17%	329,892,220	94.53%	169,581,499	102.89%	83,581,499	0.00%	83,581,499	0.00%	83,581,499	0.00%	83,581,499
5	(Less) Capital Stock Expense	835,889	0.00%	835,889	0.00%	835,889	0.00%	835,889	0.00%	835,889	0.00%	835,889	0.00%	835,889
6	Other Comprehensive Income	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	-100.00%	(10,454,765)
7	Retained Earnings	1,092,416,674	4.80%	1,042,334,650	6.76%	976,302,939	6.51%	916,602,336	5.49%	868,929,558	4.94%	827,993,252	9.63%	755,278,866
8	Unappropriated Undistributed Subsidiary Earnings	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
9	Total Proprietary Capital	\$ 1,956,064,974	8.88%	\$ 1,796,561,406	14.41%	\$ 1,570,218,973	10.23%	\$ 1,424,518,370	3.46%	\$ 1,376,845,592	3.06%	\$ 1,335,909,286	6.64%	\$ 1,252,740,135
<b>10</b>	<b>LONG-TERM DEBT</b>													
11	Bonds	\$ 1,581,969,450	16.77%	\$ 1,354,798,373	0.03%	\$ 1,354,402,769	22.47%	\$ 1,105,915,402	0.03%	\$ 1,105,635,542	17.35%	\$ 942,155,683	129.18%	\$ 411,104,000
12	Long-Term Debt to Associated Companies	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	-100.00%	485,000,000
13	Total Long-Term Debt	\$ 1,581,969,450	16.77%	\$ 1,354,798,373	0.03%	\$ 1,354,402,769	22.47%	\$ 1,105,915,402	0.03%	\$ 1,105,635,542	17.35%	\$ 942,155,683	5.14%	\$ 896,104,000
<b>14</b>	<b>OTHER NON-CURRENT LIABILITIES</b>													
15	Long Term Obligations Under Capital Leases	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
16	Accumulated Provision for Postretirement Benefits	46,110,576	-24.13%	60,775,761	-36.09%	95,101,935	-48.96%	186,312,333	1.18%	184,133,496	-13.79%	213,591,951	5.98%	201,536,191
17	Total Other Non-Current Liabilities	\$ 46,110,576	-24.13%	\$ 60,775,761	-36.09%	\$ 95,101,935	-48.96%	\$ 186,312,333	1.18%	\$ 184,133,496	-13.79%	\$ 213,591,951	5.98%	\$ 201,536,191
<b>18</b>	<b>CURRENT AND ACCRUED LIABILITIES</b>													
19	Notes Payable	\$ 168,476,606	-17.03%	\$ 203,062,341	915.48%	\$ 19,996,778	-63.64%	\$ 54,992,669	100.00%	\$ -	-100.00%	\$ 163,000,000	100.00%	\$ -
20	Accounts Payable	238,990,281	-1.64%	242,979,147	42.22%	170,850,243	40.53%	121,578,266	24.25%	97,848,808	-6.79%	104,974,357	7.90%	97,284,356
21	Notes Payable to Associated Companies	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	-100.00%	11,876,000	-93.03%	170,400,400
22	Accounts Payable to Associated Companies	24,994,014	29.95%	19,233,099	-20.83%	24,294,741	6.55%	22,801,659	-10.68%	25,528,426	28.00%	19,944,791	-28.08%	27,731,236
23	Customer Deposits	24,000,007	0.00%	24,000,007	-0.31%	24,075,549	2.61%	23,464,189	4.93%	22,361,042	-3.77%	23,237,608	3.46%	22,459,554
24	Taxes Accrued	28,260,663	-15.17%	33,314,280	190.33%	11,474,665	561.18%	1,735,495	-86.94%	13,284,850	38.41%	9,598,153	-64.09%	26,729,807
25	Interest Accrued	13,605,394	17.61%	11,567,805	107.30%	5,580,258	9.02%	5,118,488	-12.14%	5,825,755	11.27%	5,235,853	55.89%	3,358,756
26	Tax Collections Payable	1,218,859	0.00%	1,218,859	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
27	Miscellaneous Current and Accrued Liabilities	60,706,639	-14.91%	71,340,241	196.77%	24,038,771	-5.70%	25,492,409	14.95%	22,176,210	-10.76%	24,850,419	1.35%	24,518,758
28	Total Current and Accrued Liabilities	\$ 560,252,463	-7.66%	\$ 606,715,779	116.44%	\$ 280,311,005	9.85%	\$ 255,183,175	36.44%	\$ 187,025,091	-48.44%	\$ 362,717,181	-2.62%	\$ 372,482,867
<b>29</b>	<b>DEFERRED CREDITS</b>													
30	Customer Advances for Construction	\$ 7,841,390	0.00%	\$ 7,841,390	16.20%	\$ 6,748,025	0.57%	\$ 6,709,975	-8.17%	\$ 7,307,168	-14.84%	\$ 8,580,930	-10.20%	\$ 9,555,185
31	Accumulated Deferred Investment Tax Credits	34,658,197	-3.08%	35,758,998	-5.33%	37,770,885	-5.27%	39,871,227	-6.67%	42,718,844	-6.16%	45,524,576	-5.21%	48,026,350
32	Other Deferred Credits	17,650,946	0.00%	17,650,946	3.12%	17,117,636	131.03%	7,409,317	44.70%	5,120,367	-9.81%	5,677,070	-30.44%	8,161,866
33	Other Regulatory Liabilities	73,692,030	-6.84%	79,102,014	-14.54%	92,564,168	64.63%	56,225,014	-4.08%	58,617,596	13.98%	51,426,349	-39.43%	84,907,209
34	Asset Retirement Obligation	89,981,044	3.59%	86,858,716	5.67%	82,196,215	27.07%	64,684,737	10.37%	58,606,350	11.31%	52,650,789	59.34%	33,043,629
35	Miscellaneous Long-Term Liabilities	19,804,550	0.00%	19,804,550	-45.79%	36,535,512	-37.77%	58,713,172	-3.28%	60,707,003	69.80%	35,751,188	5.39%	33,921,655
36	Accumulated Deferred Income Taxes	789,317,717	5.45%	748,540,943	5.61%	708,811,163	7.89%	657,001,051	31.49%	499,655,847	9.00%	458,393,362	7.24%	427,458,362
37	Total Deferred Credits	\$ 1,032,945,874	3.76%	\$ 995,557,557	1.41%	\$ 981,743,604	10.23%	\$ 890,614,493	21.55%	\$ 732,733,175	11.36%	\$ 658,004,264	2.00%	\$ 645,074,256
38	Total Liabilities and Stockholders Equity	\$ 5,177,343,338	7.54%	\$ 4,814,408,876	12.44%	\$ 4,281,778,286	10.85%	\$ 3,862,543,773	7.70%	\$ 3,586,372,896	2.11%	\$ 3,512,378,365	4.29%	\$ 3,367,937,449

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
COMPARATIVE BALANCE SHEETS - GAS  
AS OF DECEMBER 31, 2009 - 2013 AND BASE AND FORECASTED PERIODS

DATA: \_\_X\_\_BASE PERIOD \_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_ UPDATED \_\_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-8  
PAGE 3 OF 4  
WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION	13 MO AVG		BASE		2013	% CHANGE	2012	% CHANGE	2011	% CHANGE	2010	% CHANGE	2009
		FORECAST PERIOD	% CHANGE	PERIOD	% CHANGE									
<b>1</b>	<b>ASSETS</b>													
<b>2</b>	<b>UTILITY PLANT</b>													
3	Utility Plant	\$ 1,127,939,930	6.36%	\$ 1,060,529,681	16.38%	\$ 911,274,955	8.23%	\$ 841,958,665	6.74%	\$ 788,760,801	6.75%	\$ 738,860,164	6.15%	\$ 696,081,374
4	Construction Work in Progress	14,162,893	188.99%	4,900,811	-92.00%	61,294,002	-0.54%	61,624,858	18.84%	51,855,952	13.99%	45,492,154	47.35%	30,873,564
5	Total Utility Plant	\$ 1,142,102,823	7.20%	\$ 1,065,430,491	9.55%	\$ 972,568,957	7.63%	\$ 903,583,523	7.49%	\$ 840,616,753	7.17%	\$ 784,352,318	7.90%	\$ 726,954,938
6	Less: Accumulated Provision for Depreciation	347,386,185	7.36%	323,556,304	9.64%	295,119,381	6.12%	278,100,868	5.00%	264,851,338	4.29%	253,958,306	2.35%	248,130,409
7	Net Utility Plant	\$ 794,716,638	7.12%	\$ 741,874,188	9.51%	\$ 677,449,576	8.31%	\$ 625,482,655	8.63%	\$ 575,765,415	8.55%	\$ 530,394,012	10.77%	\$ 478,824,529
<b>8</b>	<b>OTHER PROPERTY AND INVESTMENTS</b>													
9	Nonutility Property-Less Reserve	\$ 161,826	0.00%	\$ 161,826	14.57%	\$ 141,251	845.33%	\$ 14,942	333.73%	\$ 3,445	7.42%	\$ 3,207	3.82%	\$ 3,089
10	Investment in Subsidiary Companies	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
11	Other Investments	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
12	Special Funds	3,692,203	-1.42%	3,745,222	-13.58%	4,333,975	-35.58%	6,727,322	10.95%	6,063,583	53.45%	3,951,524	13.06%	3,495,132
13	Total Other Property and Investments	\$ 3,854,029	-1.36%	\$ 3,907,048	-12.70%	\$ 4,475,226	-33.62%	\$ 6,742,264	11.13%	\$ 6,067,028	53.41%	\$ 3,954,731	13.05%	\$ 3,498,221
<b>14</b>	<b>CURRENT AND ACCRUED ASSETS</b>													
15	Cash	\$ 870,500	-1.42%	\$ 883,000	234.71%	\$ 263,812	-84.26%	\$ 1,675,901	-68.01%	\$ 5,238,286	1127.94%	\$ 426,593	-59.87%	\$ 1,062,972
16	Special Deposits	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
17	Working Funds	3,445	-1.42%	3,495	-10.80%	3,918	-7.96%	4,257	0.81%	4,223	-0.19%	4,231	-31.23%	6,152
18	Temporary Cash Investments	2,057,175	100.00%	0	-100.00%	889,517	-70.73%	3,039,465	43633.31%	6,950	-67.13%	21,145	81226.92%	26
19	Customer Accounts Receivable	21,489,365	-9.39%	23,717,585	-29.73%	33,750,513	117.75%	15,499,848	21.80%	12,725,337	-19.61%	15,830,003	-14.16%	18,442,170
20	Other Accounts Receivable	2,018,092	0.00%	2,018,092	1217.96%	153,123	-91.80%	1,868,298	62.55%	1,149,364	2216.52%	49,616	-91.60%	590,435
21	Less: Accum Prov. for Uncollectable Accts-Credit	412,725	0.00%	412,725	-0.29%	413,938	-10.23%	461,100	-19.39%	572,023	-18.84%	704,792	45.23%	485,304
22	Accounts Receivable from Associated Companies	2,811,623	-2.57%	2,885,813	3206359.42%	90	-99.18%	10,922	-98.42%	693,320	-88.95%	6,275,836	-42.19%	10,856,768
23	Fuel	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
24	Plant Materials and Operating Supplies	388,630	-27.34%	534,877	5114.24%	10,258	-1416.82%	(779)	-140.05%	1,945	-89.05%	17,769	-11.29%	20,030
25	Stores Expense Undistributed	96,047	0.00%	96,047	-48.60%	186,876	681.97%	23,898	595.92%	3,434	15.78%	2,966	1.51%	2,922
26	Gas Stored Underground	30,973,031	47.04%	21,064,262	-57.61%	49,686,878	12.54%	44,150,144	-20.35%	55,427,595	-10.74%	62,096,171	6.47%	58,323,307
27	Prepayments	1,126,796	47.33%	764,823	45.57%	525,409	-35.96%	820,403	56.74%	523,430	-26.70%	714,136	-37.17%	1,136,614
28	Interest, Dividends, and Rents Receivable	171,223	0.00%	171,223	53743.69%	318	-66.67%	954	-90.31%	9,843	-2.70%	10,116	2749.58%	355
29	Accrued Utility Revenues	16,066,216	0.00%	16,066,216	-47.90%	30,835,687	49.33%	20,649,726	-3.30%	21,355,347	-27.22%	29,343,467	22.15%	24,022,000
30	Miscellaneous Current Assets	-	0.00%	-	0.00%	-	-100.00%	1,513,448	100.00%	-	0.00%	-	0.00%	-
31	Total Current and Accrued Assets	\$ 77,659,419	14.55%	\$ 67,792,708	-41.50%	\$ 115,892,461	30.52%	\$ 88,795,385	-8.05%	\$ 96,567,051	-15.36%	\$ 114,087,257	0.10%	\$ 113,978,447
<b>32</b>	<b>DEFERRED DEBITS</b>													
33	Unamortized Debt Expense	\$ 1,928,348	-13.03%	\$ 2,217,149	-18.59%	\$ 2,723,317	-2.09%	\$ 2,781,546	-0.70%	\$ 2,801,166	1.40%	\$ 2,762,367	250.30%	\$ 788,561
34	Other Regulatory Assets	42,518,973	-21.10%	53,886,347	1.88%	52,889,424	-30.74%	76,368,770	-13.66%	88,448,145	13.57%	77,877,967	46.89%	53,018,333
35	Miscellaneous Deferred Debits	(138,629)	5.96%	(130,835)	-205.94%	123,498	439.88%	22,875	-100.36%	(6,284,096)	-446.76%	1,812,256	197.94%	608,270
36	Unamortized Loss on Re-Acquired Debt	2,870,976	-6.78%	3,079,871	-14.37%	3,596,792	-15.01%	4,231,941	-3.96%	4,406,604	-4.61%	4,619,437	-2.34%	4,730,216
37	Accumulated Deferred Income Taxes	24,185,574	0.00%	24,185,574	-2.82%	24,888,128	6.14%	23,448,872	1304.18%	1,669,931	-84.97%	11,107,262	111.52%	5,251,213
38	Total Deferred Debits	\$ 71,365,243	-14.26%	\$ 83,238,106	-1.17%	\$ 84,221,159	-21.18%	\$ 106,854,004	17.37%	\$ 91,041,750	-7.27%	\$ 98,179,289	52.46%	\$ 64,396,593
39	Total Assets	\$ 947,595,330	5.66%	\$ 896,812,049	1.67%	\$ 882,038,422	6.54%	\$ 827,874,308	7.59%	\$ 769,441,244	3.06%	\$ 746,615,289	13.00%	\$ 660,697,790

LOUISVILLE GAS AND ELECTRIC COMPANY  
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COMPARATIVE BALANCE SHEETS - GAS  
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DATA: \_\_X\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
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SCHEDULE B-8  
PAGE 4 OF 4  
WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION	13 MO AVG FORECAST		BASE		2013	% CHANGE	2012	% CHANGE	2011	% CHANGE	2010	% CHANGE	2009
		PERIOD	% CHANGE	PERIOD	% CHANGE									
<b>1</b>	<b>LIABILITIES &amp; PROPRIETARY CAPITAL</b>													
<b>2</b>	<b>PROPRIETARY CAPITAL</b>													
3	Common Stock Issued	\$ 74,022,171	-1.42%	\$ 75,085,097	-9.44%	\$ 82,908,233	-7.98%	\$ 90,093,613	0.81%	\$ 89,370,823	-0.19%	\$ 89,540,891	2.93%	\$ 86,989,869
4	Paid in Capital	76,484,526	31.28%	58,258,966	76.18%	33,068,392	86.71%	17,710,920	0.81%	17,568,831	-0.19%	17,602,264	2.93%	17,100,775
5	(Less) Capital Stock Expense	145,528	-1.42%	147,618	-9.44%	162,999	-7.98%	177,125	0.81%	175,704	-0.19%	176,038	2.93%	171,023
6	Other Comprehensive Income	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	-100.00%	(2,108,169)
7	Retained Earnings	190,189,743	3.32%	184,076,299	-5.37%	194,517,915	2.86%	189,106,068	10.10%	171,756,285	-7.50%	185,687,507	27.72%	145,387,635
8	Unappropriated Undistributed Subsidiary Earnings	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
9	Total Proprietary Capital	\$ 340,550,912	7.34%	\$ 317,272,744	2.24%	\$ 310,331,541	4.58%	\$ 296,733,476	6.54%	\$ 278,520,235	-4.83%	\$ 292,654,624	18.39%	\$ 247,199,087
<b>10</b>	<b>LONG-TERM DEBT</b>													
11	Bonds	\$ 275,420,881	15.11%	\$ 239,257,393	-9.41%	\$ 264,108,540	12.70%	\$ 234,343,474	0.83%	\$ 232,404,591	17.13%	\$ 198,417,988	135.90%	\$ 84,111,878
12	Long-Term Debt to Associated Companies	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	-100.00%	99,231,000
13	Total Long-Term Debt	\$ 275,420,881	15.11%	\$ 239,257,393	-9.41%	\$ 264,108,540	12.70%	\$ 234,343,474	0.83%	\$ 232,404,591	17.13%	\$ 198,417,988	8.22%	\$ 183,342,878
<b>14</b>	<b>OTHER NON-CURRENT LIABILITIES</b>													
15	Long Term Obligations Under Capital Leases	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
16	Accumulated Provision for Postretirement Benefits	8,027,851	-25.20%	10,732,999	-42.28%	18,595,458	-52.96%	39,534,547	2.00%	38,759,384	-13.94%	45,037,092	9.08%	41,287,375
17	Total Other Non-Current Liabilities	\$ 8,027,851	-25.20%	\$ 10,732,999	-42.28%	\$ 18,595,458	-52.96%	\$ 39,534,547	2.00%	\$ 38,759,384	-13.94%	\$ 45,037,092	9.08%	\$ 41,287,375
<b>18</b>	<b>CURRENT AND ACCRUED LIABILITIES</b>													
19	Notes Payable	\$ 29,331,777	-18.21%	\$ 35,860,809	819.66%	\$ 3,899,372	-66.54%	\$ 11,652,946	100.00%	\$ -	-100.00%	\$ 34,327,800	100.00%	\$ -
20	Accounts Payable	36,634,328	-3.59%	37,999,530	61.05%	23,595,049	-10.08%	26,239,159	21.31%	21,630,697	5.58%	20,486,662	22.89%	16,670,942
21	Notes Payable to Associated Companies	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	-100.00%	2,501,086	-92.83%	34,863,922
22	Accounts Payable to Associated Companies	4,351,458	28.11%	3,396,565	-23.05%	4,414,072	-1.48%	4,480,241	-16.51%	5,366,075	27.75%	4,200,373	-25.97%	5,673,811
23	Customer Deposits	4,178,401	-1.42%	4,238,401	-22.85%	5,494,040	21.88%	4,507,564	-9.48%	4,979,839	-6.54%	5,328,512	-15.77%	6,326,217
24	Taxes Accrued	4,920,181	-16.37%	5,883,302	130.63%	2,550,995	245.54%	738,273	-69.65%	2,432,418	16.05%	2,095,924	-62.05%	5,522,774
25	Interest Accrued	2,368,699	15.95%	2,042,874	87.65%	1,088,685	0.43%	1,084,052	-11.48%	1,224,574	11.06%	1,102,671	60.46%	687,201
26	Tax Collections Payable	212,203	-1.42%	215,251	100.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
27	Miscellaneous Current and Accrued Liabilities	10,569,026	-16.11%	12,598,687	13.98%	11,053,398	-3.60%	11,465,912	21.65%	9,425,145	-20.88%	11,913,008	26.02%	9,453,485
28	Total Current and Accrued Liabilities	\$ 92,566,074	-9.46%	\$ 102,235,419	96.25%	\$ 52,095,611	-13.42%	\$ 60,168,147	33.53%	\$ 45,058,748	-45.02%	\$ 81,956,036	3.48%	\$ 79,198,352
<b>29</b>	<b>DEFERRED CREDITS</b>													
30	Customer Advances for Construction	\$ 6,209,847	0.00%	\$ 6,209,847	26.25%	\$ 4,918,769	-6.62%	\$ 5,267,526	-443.96%	\$ (1,531,444)	44.62%	\$ (1,058,941)	-113.75%	\$ 7,700,246
31	Accumulated Deferred Investment Tax Credits	144,655	-30.15%	207,093	100.00%	0	0.00%	0	-100.00%	556,206	-240.81%	(394,998)	-147.23%	836,246
32	Other Deferred Credits	3,073,030	-1.42%	3,117,157	41.25%	2,206,828	1024.15%	196,311	-141.48%	(473,311)	-0.90%	(477,617)	-157.94%	824,356
33	Other Regulatory Liabilities	11,516,977	-22.06%	14,775,920	-29.12%	20,845,169	101.15%	10,363,167	3.60%	10,002,835	-29.79%	14,247,380	-63.82%	39,377,686
34	Asset Retirement Obligation	23,109,533	3.58%	22,310,570	2.03%	21,866,447	2.30%	21,375,134	-50.56%	43,230,767	12.95%	38,273,093	1798.09%	2,016,403
35	Miscellaneous Long-Term Liabilities	3,447,972	-1.42%	3,497,484	-50.91%	7,124,425	-42.74%	12,441,321	-2.50%	12,760,612	69.51%	7,527,923	8.47%	6,940,371
36	Accumulated Deferred Income Taxes	173,660,565	3.22%	168,236,618	15.37%	145,827,701	6.79%	136,549,717	44.44%	94,539,940	52.54%	61,975,478	22.18%	50,724,567
37	Total Deferred Credits	\$ 221,162,580	1.29%	\$ 218,354,689	7.68%	\$ 202,789,339	8.91%	\$ 186,193,176	17.04%	\$ 159,085,605	32.47%	\$ 120,092,318	10.77%	\$ 108,419,875
38	Total Liabilities and Stockholders Equity	\$ 937,728,298	5.62%	\$ 887,853,244	4.71%	\$ 847,920,489	3.79%	\$ 816,972,820	8.38%	\$ 753,828,563	2.12%	\$ 738,158,058	11.94%	\$ 659,447,567
39	Adjustment to Balance	\$ 9,867,032		\$ 8,958,805		\$ 34,117,933		\$ 10,901,488		\$ 15,612,681		\$ 8,457,231		\$ 1,250,223



**Louisville Gas and Electric Company**  
**Case No. 2014-00372**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/16; Base Period 12ME 2/28/15)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(c)**  
**Sponsoring Witness: Kent W. Blake**

**Description of Filing Requirement:**

*A jurisdictional operating income summary for both the base period and the forecasted period with supporting schedules, which provide breakdowns by major account group and by individual account.*

**Response:**

See attached.

SCHEDULE C

JURISDICTIONAL OPERATING INCOME SUMMARY FOR THE BASE AND FORECASTED PERIOD

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2014-00372 - ELECTRIC OPERATIONS

BASE PERIOD : FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

FORECASTED PERIOD : FOR THE 12 MONTHS ENDED JUNE 30, 2016

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
C-1	JURISDICTIONAL OPERATING INCOME SUMMARY
C-2	JURISDICTIONAL ADJUSTED OPERATING INCOME STATEMENT
C-2.1	JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNTS
C-2.2	COMPARISON OF ELECTRIC UTILITY ACCOUNT BALANCES

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
JURISDICTIONAL OPERATING INCOME SUMMARY  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE C-1  
PAGE 1 OF 1  
WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION	BASE PERIOD RETURN AT CURRENT RATES (1) \$	FORECASTED ADJUSTMENTS AT CURRENT RATES (2) \$	FORECASTED RETURN AT CURRENT RATES (3) \$	PROPOSED INCREASE (4) \$	FORECASTED RETURN AT PROPOSED RATES (5) \$
1	<b><u>OPERATING REVENUES</u></b>					
2	ELECTRIC SALES REVENUES	1,052,663,941	(23,182,513)	1,029,481,428	30,286,058	1,059,767,486
3	OTHER OPERATING REVENUES	16,213,881	(1,043,283)	15,170,598		15,170,598
4	<b>TOTAL OPERATING REVENUES</b>	<u>1,068,877,822</u>	<u>(24,225,796)</u>	<u>1,044,652,026</u>	<u>30,286,058</u>	<u>1,074,938,084</u>
5	<b><u>OPERATING EXPENSES</u></b>					
6	OPERATION AND MAINTENANCE EXPENSE	732,592,980	(33,482,036)	699,110,944	96,915	699,207,859
7	DEPRECIATION AND AMORTIZATION	127,422,257	(10,124,704)	117,297,553		117,297,553
8	TAXES OTHER THAN INCOME TAXES	27,380,862	2,498,196	29,879,058	59,118	29,938,177
9	TOTAL INCOME TAXES	48,738,701	11,774,533	60,513,233	11,302,209	71,815,443
10	INVESTMENT TAX CREDIT	(1,619,701)	404,839	(1,214,862)		(1,214,862)
11	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	(427)	427	-		-
12	<b>TOTAL OPERATING EXPENSES</b>	<u>934,514,671</u>	<u>(28,928,745)</u>	<u>905,585,927</u>	<u>11,458,243</u>	<u>917,044,170</u>
13	<b>NET OPERATING INCOME</b>	<u>134,363,151</u>	<u>4,702,949</u>	<u>139,066,100</u>	<u>18,827,815</u>	<u>157,893,914</u>
14	<b>CAPITALIZATION ALLOCATED TO ELECTRIC OPERATIONS</b>	<u>2,040,428,242</u>	<u>105,618,252</u>	<u>2,146,046,494</u>		<u>2,146,046,494</u>
15	<b>RATE OF RETURN ON CAPITALIZATION</b>	<u>6.59%</u>		<u>6.48%</u>		<u>7.36%</u>
16	<b>ELECTRIC RATE BASE</b>	<u>2,196,706,192</u>	<u>53,325,498</u>	<u>2,250,031,689</u>		<u>2,250,031,689</u>
17	<b>RATE OF RETURN ON RATE BASE</b>	<u>6.12%</u>		<u>6.18%</u>		<u>7.02%</u>

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
JURISDICTIONAL ADJUSTED OPERATING INCOME STATEMENT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S)::

SCHEDULE C-2

PAGE 1 OF 1

WITNESS: K. W. BLAKE

LINE NO.	MAJOR ACCOUNT OR GROUP CLASSIFICATION	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD	PRO FORMA FORECASTED PERIOD JURISDICTIONAL
		(1)	(2)	(3)	(4)	(5)
		\$	\$	\$	\$	\$
<b>1</b>	<b><u>OPERATING REVENUES</u></b>					
2	ELECTRIC SALES REVENUES	1,052,663,941	(14,122,655)	1,038,541,286	(9,059,857)	1,029,481,428
3	OTHER OPERATING REVENUES	16,213,881	(1,043,283)	15,170,598	-	15,170,598
<b>4</b>	<b>TOTAL OPERATING REVENUES</b>	<b>1,068,877,822</b>	<b>(15,165,938)</b>	<b>1,053,711,884</b>	<b>(9,059,857)</b>	<b>1,044,652,026</b>
<b>5</b>	<b><u>OPERATING EXPENSES</u></b>					
<b>6</b>	<b><u>OPERATION AND MAINTENANCE EXPENSES:</u></b>					
7	PRODUCTION EXPENSE	567,288,337	(36,661,297)	530,627,040	-	530,627,040
8	TRANSMISSION EXPENSE	14,461,680	642,559	15,104,239	-	15,104,239
9	DISTRIBUTION EXPENSE	49,620,370	(2,172,515)	47,447,855	-	47,447,855
10	CUSTOMER ACCOUNTS EXPENSE	12,629,462	221,991	12,851,453	-	12,851,453
11	CUSTOMER SERVICE AND INFORMATIONAL EXPENSE	949,165	160,997	1,110,162	-	1,110,162
12	SALES EXPENSE	2,996	187,004	190,000	(190,000)	-
13	ADMINISTRATIVE AND GENERAL EXPENSE	87,640,970	3,620,932	91,261,903	708,292	91,970,195
<b>14</b>	<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>	<b>732,592,980</b>	<b>(34,000,328)</b>	<b>698,592,652</b>	<b>518,292</b>	<b>699,110,944</b>
15	DEPRECIATION AND AMORTIZATION	127,422,257	(10,203,822)	117,218,435	79,118	117,297,553
16	TAXES OTHER THAN INCOME TAXES	27,380,862	2,498,196	29,879,058	-	29,879,058
17	FEDERAL INCOME TAXES	41,321,267	8,460,755	49,782,022	1,859,709	51,641,731
18	STATE INCOME TAXES	7,417,434	1,109,584	8,527,018	344,484	8,871,502
19	INVESTMENT TAX CREDIT	(1,619,701)	404,839	(1,214,862)	-	(1,214,862)
20	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	(427)	427	-	-	-
<b>21</b>	<b>TOTAL OPERATING EXPENSES</b>	<b>934,514,671</b>	<b>(31,730,348)</b>	<b>902,784,323</b>	<b>2,801,604</b>	<b>905,585,927</b>
<b>22</b>	<b>NET OPERATING INCOME</b>	<b>134,363,151</b>	<b>16,564,410</b>	<b>150,927,561</b>	<b>(11,861,461)</b>	<b>139,066,100</b>

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.1  
PAGE 1 OF 12  
WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED	JURIS. PERCENT	UNADJUSTED	JURISDICTIONAL	BASE PERIOD	JURISDICTIONAL METHOD / DESCRIPTION
			TOTAL COMPANY		JURISDICTION	ADJUSTMENTS SCH D-2		
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL ELECTRIC 100%
1		<b><u>OPERATING REVENUES</u></b>						
2		<b><u>SALES OF ELECTRICITY:</u></b>						
3	440	RESIDENTIAL	412,083,230	100.000%	412,083,230	(37,227,123)	374,856,107	
4	442.2	COMMERCIAL	342,594,322	100.000%	342,594,322	(27,052,179)	315,542,143	
5	442.3	INDUSTRIAL	183,884,332	100.000%	183,884,332	(14,129,284)	169,755,048	
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	2,921,287	100.000%	2,921,287	(121,798)	2,799,488	
7	445	OTHER SALES TO PUBLIC AUTHORITIES	91,744,033	100.000%	91,744,033	(6,679,289)	85,064,745	
8		TOTAL SALES TO ULTIMATE CONSUMERS	1,033,227,203		1,033,227,203	(85,209,672)	948,017,531	
9	447	SALES FOR RESALE	104,646,410	100.000%	104,646,410	-	104,646,410	
10	449.1	PROVISION FOR RATE REFUNDS	-	100.000%	-	-	-	
11		TOTAL SALES OF ELECTRICITY	1,137,873,613		1,137,873,613	(85,209,672)	1,052,663,941	
12		<b><u>OTHER OPERATING REVENUES:</u></b>						
13	450	LATE PAYMENT CHARGES	2,392,134	100.000%	2,392,134	-	2,392,134	
14	451	ELECTRIC SERVICE REVENUES	2,857,190	100.000%	2,857,190	-	2,857,190	
15	454	RENT FROM ELECTRIC PROPERTY	3,587,955	100.000%	3,587,955	-	3,587,955	
16	456	OTHER MISCELLANEOUS REVENUE	7,376,603	100.000%	7,376,603	-	7,376,603	
17		TOTAL OTHER OPERATING REVENUES	16,213,881		16,213,881	-	16,213,881	
18		<b>TOTAL OPERATING REVENUES</b>	1,154,087,494		1,154,087,494	(85,209,672)	1,068,877,822	
19		<b><u>OPERATING EXPENSES</u></b>						
20		<b><u>OPERATION AND MAINTENANCE EXPENSES:</u></b>						
21		<b><u>STEAM GENERATION:</u></b>						
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	5,245,552	100.000%	5,245,552	-	5,245,552	
23	501	FUEL	363,303,908	100.000%	363,303,908	(1,054,072)	362,249,836	
24	502	STEAM EXPENSES	34,941,901	100.000%	34,941,901	(305,453)	34,636,448	
25	504	STEAM TRANSFERRED-CREDIT	-	100.000%	-	-	-	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.1  
PAGE 2 OF 12  
WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL ELECTRIC 100%
26	505	ELECTRIC EXPENSES	881,240	100.000%	881,240	-	881,240	
27	506	MISC STEAM POWER EXPENSES	21,745,634	100.000%	21,745,634	(2,696,122)	19,049,512	
28	507	RENTS	26,022	100.000%	26,022	-	26,022	
29	509	ALLOWANCES	234,735	100.000%	234,735	(119,189)	115,546	
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	1,718,245	100.000%	1,718,245	-	1,718,245	
31	511	MAINTENANCE OF STRUCTURES	3,097,566	100.000%	3,097,566	-	3,097,566	
32	512	MAINTENANCE OF BOILER PLANT	39,027,580	100.000%	39,027,580	(278,984)	38,748,596	
33	513	MAINTENANCE OF ELECTRIC PLANT	11,912,241	100.000%	11,912,241	-	11,912,241	
34	514	MAINTENANCE OF MISC STEAM PLANT	2,627,603	100.000%	2,627,603	-	2,627,603	
35		TOTAL STEAM GENERATION	<u>484,762,228</u>		<u>484,762,228</u>	<u>(4,453,820)</u>	<u>480,308,407</u>	
36		<u>HYDRAULIC GENERATION:</u>						
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	119,633	100.000%	119,633	-	119,633	
38	536	WATER FOR POWER	41,563	100.000%	41,563	-	41,563	
39	537	HYDRAULIC EXPENSES	-	100.000%	-	-	-	
40	538	ELECTRIC EXPENSES	285,688	100.000%	285,688	-	285,688	
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	192,549	100.000%	192,549	-	192,549	
42	540	RENTS	400,186	100.000%	400,186	-	400,186	
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	-	100.000%	-	-	-	
44	542	MAINTENANCE OF STRUCTURES	395,968	100.000%	395,968	-	395,968	
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	156,985	100.000%	156,985	-	156,985	
46	544	MAINTENANCE OF ELECTRIC PLANT	316,723	100.000%	316,723	-	316,723	
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	-	100.000%	-	-	-	
48		TOTAL HYDRAULIC GENERATION	<u>1,909,296</u>		<u>1,909,296</u>	<u>-</u>	<u>1,909,296</u>	
49		<u>OTHER GENERATION:</u>						
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	29,145	100.000%	29,145	-	29,145	
51	547	OTHER FUEL	35,834,885	100.000%	35,834,885	-	35,834,885	
52	548	GENERATION EXPENSES	200,207	100.000%	200,207	-	200,207	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

DATA:  X \_\_\_ BASE PERIOD \_\_\_ FORECASTED PERIOD  
TYPE OF FILING:  X \_\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.1  
PAGE 3 OF 12  
WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL ELECTRIC 100%
53	549	MISC OTHER POWER GENERATION EXPENSES	(5,491)	100.000%	(5,491)	-	(5,491)	
54	550	RENTS	8,234	100.000%	8,234	-	8,234	
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	9,906	100.000%	9,906	-	9,906	
56	552	MAINTENANCE OF STRUCTURES	38,962	100.000%	38,962	-	38,962	
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	1,578,161	100.000%	1,578,161	-	1,578,161	
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	50,000	100.000%	50,000	-	50,000	
59		TOTAL OTHER GENERATION	<u>37,744,008</u>		<u>37,744,008</u>	-	<u>37,744,008</u>	
60		<u>OTHER POWER SUPPLY:</u>						
61	555	PURCHASED POWER	45,713,230	100.000%	45,713,230	-	45,713,230	
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	1,405,325	100.000%	1,405,325	-	1,405,325	
63	557	OTHER EXPENSES	208,071	100.000%	208,071	-	208,071	
64		TOTAL OTHER POWER SUPPLY	<u>47,326,625</u>		<u>47,326,625</u>	-	<u>47,326,625</u>	
65		TOTAL PRODUCTION EXPENSES	<u>571,742,157</u>		<u>571,742,157</u>	(4,453,820)	<u>567,288,337</u>	
66		<u>TRANSMISSION EXPENSES:</u>						
67	560	TRANS OPERATION SUPERVISION AND ENGINEERING	933,634	100.000%	933,634	-	933,634	
68	561	LOAD DISPATCHING	2,019,829	100.000%	2,019,829	-	2,019,829	
69	562	STATION EXPENSES	1,458,636	100.000%	1,458,636	-	1,458,636	
70	563	OVERHEAD LINE EXPENSES	350,577	100.000%	350,577	-	350,577	
71	564	UNDERGROUND LINE EXPENSES	-	100.000%	-	-	-	
72	565	TRANSMISSION OF ELECTRICITY BY OTHERS	1,174,059	100.000%	1,174,059	-	1,174,059	
73	566	MISC TRANSMISSION EXPENSES	5,633,742	100.000%	5,633,742	-	5,633,742	
74	567	RENTS	29,334	100.000%	29,334	-	29,334	
75	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	100.000%	-	-	-	
76	569	MAINTENANCE OF STRUCTURES	(88)	100.000%	(88)	-	(88)	
77	570	MAINTENANCE OF STATION EQUIPMENT	1,187,870	100.000%	1,187,870	-	1,187,870	
78	571	MAINTENANCE OF OVERHEAD LINES	1,861,721	100.000%	1,861,721	-	1,861,721	
79	572	MAINTENANCE OF UNDERGROUND LINES	-	100.000%	-	-	-	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL ELECTRIC 100%
80	573	MAINTENANCE OF MISC TRANSMISSION PLANT	108,626	100.000%	108,626	-	108,626	
81	575	MISO DAY 1 AND 2 EXPENSE	<u>(296,261)</u>	100.000%	<u>(296,261)</u>	-	<u>(296,261)</u>	
82		TOTAL TRANSMISSION EXPENSES	<u>14,461,680</u>		<u>14,461,680</u>	-	<u>14,461,680</u>	
83		<u>DISTRIBUTION EXPENSES:</u>						
84	580	DISTR OPERATION SUPERVISION AND ENGINEERING	1,730,146	100.000%	1,730,146	-	1,730,146	
85	581	LOAD DISPATCHING	677,856	100.000%	677,856	-	677,856	
86	582	STATION EXPENSES	1,353,526	100.000%	1,353,526	-	1,353,526	
87	583	OVERHEAD LINE EXPENSES	6,564,003	100.000%	6,564,003	-	6,564,003	
88	584	UNDERGROUND LINE EXPENSES	470,481	100.000%	470,481	-	470,481	
89	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	100.000%	-	-	-	
90	586	METER EXPENSES	7,500,695	100.000%	7,500,695	-	7,500,695	
91	587	CUSTOMER INSTALLATIONS EXPENSES	(211,314)	100.000%	(211,314)	-	(211,314)	
92	588	MISC DISTRIBUTION EXPENSES	3,374,630	100.000%	3,374,630	-	3,374,630	
93	589	RENTS	5,953	100.000%	5,953	-	5,953	
94	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	116,288	100.000%	116,288	-	116,288	
95	591	MAINTENANCE OF STRUCTURES	(160,506)	100.000%	(160,506)	-	(160,506)	
96	592	MAINTENANCE OF STATION EQUIPMENT	1,011,176	100.000%	1,011,176	-	1,011,176	
97	593	MAINTENANCE OF OVERHEAD LINES	22,661,125	100.000%	22,661,125	-	22,661,125	
98	594	MAINTENANCE OF UNDERGROUND LINES	2,100,041	100.000%	2,100,041	-	2,100,041	
99	595	MAINTENANCE OF LINE TRANSFORMERS	204,232	100.000%	204,232	-	204,232	
100	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	450,340	100.000%	450,340	-	450,340	
101	597	MAINTENANCE OF METERS	-	100.000%	-	-	-	
102	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	<u>1,771,696</u>	100.000%	<u>1,771,696</u>	-	<u>1,771,696</u>	
103		TOTAL DISTRIBUTION EXPENSES	<u>49,620,370</u>		<u>49,620,370</u>	-	<u>49,620,370</u>	
104		<u>CUSTOMER ACCOUNTS EXPENSES:</u>						
105	901	CUSTOMER ACCTS SUPERVISION	1,097,264	100.000%	1,097,264	-	1,097,264	
106	902	METER READING EXPENSES	2,376,907	100.000%	2,376,907	-	2,376,907	



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL ELECTRIC 100%
107	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	5,578,961	100.000%	5,578,961	-	5,578,961	
108	904	UNCOLLECTIBLE ACCOUNTS	3,581,498	100.000%	3,581,498	-	3,581,498	
109	905	MISC CUSTOMER ACCOUNTS EXPENSE	(5,168)	100.000%	(5,168)	-	(5,168)	
110		TOTAL CUSTOMER ACCOUNTS EXPENSES	<u>12,629,462</u>		<u>12,629,462</u>	-	<u>12,629,462</u>	
111		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>						
112	907	CUSTOMER SERVICE AND INFO SUPERVISION	272,524	100.000%	272,524	-	272,524	
113	908	CUSTOMER ASSISTANCE EXPENSES	14,409,742	100.000%	14,409,742	(14,420,233)	(10,492)	
114	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	167,938	100.000%	167,938	-	167,938	
115	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	519,194	100.000%	519,194	-	519,194	
116		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	<u>15,369,398</u>		<u>15,369,398</u>	<u>(14,420,233)</u>	<u>949,165</u>	
117		<u>SALES EXPENSES:</u>						
118	911	SALES SUPERVISION	-	100.000%	-	-	-	
119	912	DEMONSTRATING AND SELLING EXPENSES	-	100.000%	-	-	-	
120	913	ADVERTISING EXPENSES	2,996	100.000%	2,996	-	2,996	
121	916	MISC SALES EXPENSES	-	100.000%	-	-	-	
122		TOTAL SALES EXPENSES	<u>2,996</u>		<u>2,996</u>	-	<u>2,996</u>	
123		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>						
124	920	ADMINISTRATIVE AND GENERAL SALARIES	25,007,476	100.000%	25,007,476	-	25,007,476	
125	921	OFFICE SUPPLIES AND EXPENSES	6,665,194	100.000%	6,665,194	-	6,665,194	
126	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(3,626,663)	100.000%	(3,626,663)	-	(3,626,663)	
127	923	OUTSIDE SERVICES	15,904,910	100.000%	15,904,910	(26,369)	15,878,541	
128	924	PROPERTY INSURANCE	4,130,442	100.000%	4,130,442	-	4,130,442	
129	925	INJURIES AND DAMAGES	3,612,651	100.000%	3,612,651	-	3,612,651	
130	926	EMPLOYEE PENSION AND BENEFITS	29,690,142	100.000%	29,690,142	-	29,690,142	
131	927	FRANCHISE REQUIREMENTS	17,714	100.000%	17,714	-	17,714	
132	928	REGULATORY COMMISSION EXPENSES	803,958	100.000%	803,958	-	803,958	

LOUISVILLE GAS AND ELECTRIC COMPANY  
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JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY (1)	JURIS. PERCENT (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL ADJUSTMENTS SCH D-2 (4)	BASE PERIOD JURISDICTIONAL (5)	JURISDICTIONAL METHOD / DESCRIPTION (6)
			\$		\$	\$	\$	
								ALL ELECTRIC 100%
133	929	DUPLICATE CHARGES--CREDIT	(129,973)	100.000%	(129,973)	-	(129,973)	
134	930.1	GENERAL ADVERTISING EXPENSES	498,884	100.000%	498,884	-	498,884	
135	930.2	MISC GENERAL EXPENSES	3,185,542	100.000%	3,185,542	-	3,185,542	
136	931	RENTS	1,499,478	100.000%	1,499,478	-	1,499,478	
137	935	MAINTENANCE OF GENERAL PLANT	407,584	100.000%	407,584	-	407,584	
138		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	<u>87,667,339</u>		<u>87,667,339</u>	<u>(26,369)</u>	<u>87,640,970</u>	
139		TOTAL OPERATION AND MAINTENANCE EXPENSES	<u>751,493,402</u>		<u>751,493,402</u>	<u>(18,900,423)</u>	<u>732,592,980</u>	
140	403-404	DEPRECIATION AND AMORTIZATION	129,615,890	100.000%	129,615,890	(2,193,633)	127,422,257	
141	408.1	TAXES OTHER THAN INCOME TAXES	28,000,092	100.000%	28,000,092	(619,230)	27,380,862	
142	409-411	FEDERAL INCOME TAXES	61,189,317	100.000%	61,189,317	(19,868,050)	41,321,267	
143	409-411	STATE INCOME TAXES	11,097,700	100.000%	11,097,700	(3,680,266)	7,417,434	
144	411.4	INVESTMENT TAX CREDIT	(1,619,701)	100.000%	(1,619,701)	-	(1,619,701)	
145	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	<u>(427)</u>	100.000%	<u>(427)</u>	-	<u>(427)</u>	
146		TOTAL OPERATING EXPENSES	<u>979,776,273</u>		<u>979,776,273</u>	<u>(45,261,602)</u>	<u>934,514,671</u>	
147		NET OPERATING INCOME	<u>174,311,221</u>		<u>174,311,221</u>	<u>(39,948,071)</u>	<u>134,363,151</u>	

LOUISVILLE GAS AND ELECTRIC COMPANY  
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JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECAST PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1) \$	(2)	(3) \$	(4) \$	(5) \$	(6) ALL ELECTRIC 100%
1		<b><u>OPERATING REVENUES</u></b>						
2		<b><u>SALES OF ELECTRICITY:</u></b>						
3	440	RESIDENTIAL	436,902,486	100.000%	436,902,486	(50,570,435)	386,332,051	
4	442.2	COMMERCIAL	365,224,287	100.000%	365,224,287	(45,394,923)	319,829,364	
5	442.3	INDUSTRIAL	207,415,999	100.000%	207,415,999	(31,778,817)	175,637,183	
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	3,450,718	100.000%	3,450,718	(183,733)	3,266,985	
7	445	OTHER SALES TO PUBLIC AUTHORITIES	93,593,108	100.000%	93,593,108	(11,911,802)	81,681,307	
8		TOTAL SALES TO ULTIMATE CONSUMERS	1,106,586,599		1,106,586,599	(139,839,710)	966,746,889	
9	447	SALES FOR RESALE	71,794,397	100.000%	71,794,397	-	71,794,397	
10	449.1	PROVISION FOR RATE REFUNDS	-	100.000%	-	-	-	
11		TOTAL SALES OF ELECTRICITY	1,178,380,996		1,178,380,996	(139,839,710)	1,038,541,286	
12		<b><u>OTHER OPERATING REVENUES:</u></b>						
13	450	LATE PAYMENT CHARGES	2,474,607	100.000%	2,474,607	-	2,474,607	
14	451	ELECTRIC SERVICE REVENUES	2,325,202	100.000%	2,325,202	-	2,325,202	
15	454	RENT FROM ELECTRIC PROPERTY	3,744,845	100.000%	3,744,845	-	3,744,845	
16	456	OTHER MISCELLANEOUS REVENUE	6,625,945	100.000%	6,625,945	-	6,625,945	
17		TOTAL OTHER OPERATING REVENUES	15,170,598		15,170,598	-	15,170,598	
18		<b>TOTAL OPERATING REVENUES</b>	1,193,551,594		1,193,551,594	(139,839,710)	1,053,711,884	
19		<b><u>OPERATING EXPENSES</u></b>						
20		<b><u>OPERATION AND MAINTENANCE EXPENSES:</u></b>						
21		<b><u>STEAM GENERATION:</u></b>						
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	6,169,849	100.000%	6,169,849	-	6,169,849	
23	501	FUEL	299,321,929	100.000%	299,321,929	2,616,951	301,938,880	
24	502	STEAM EXPENSES	22,812,576	100.000%	22,812,576	(609,718)	22,202,858	
25	504	STEAM TRANSFERRED-CREDIT	-	0.000%	-	-	-	

LOUISVILLE GAS AND ELECTRIC COMPANY  
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JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECAST PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL ELECTRIC 100%
26	505	ELECTRIC EXPENSES	815,020	100.000%	815,020	-	815,020	
27	506	MISC STEAM POWER EXPENSES	23,377,081	100.000%	23,377,081	(10,073,126)	13,303,955	
28	507	RENTS	-	100.000%	-	-	-	
29	509	ALLOWANCES	64,126	100.000%	64,126	-	64,126	
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	1,225,313	100.000%	1,225,313	-	1,225,313	
31	511	MAINTENANCE OF STRUCTURES	2,799,052	100.000%	2,799,052	-	2,799,052	
32	512	MAINTENANCE OF BOILER PLANT	36,172,634	100.000%	36,172,634	(4,777,107)	31,395,527	
33	513	MAINTENANCE OF ELECTRIC PLANT	9,540,010	100.000%	9,540,010	-	9,540,010	
34	514	MAINTENANCE OF MISC STEAM PLANT	2,438,192	100.000%	2,438,192	-	2,438,192	
35		TOTAL STEAM GENERATION	<u>404,735,782</u>		<u>404,735,782</u>	<u>(12,843,000)</u>	<u>391,892,782</u>	
36		<u>HYDRAULIC GENERATION:</u>						
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	117,626	100.000%	117,626	-	117,626	
38	536	WATER FOR POWER	39,816	100.000%	39,816	-	39,816	
39	537	HYDRAULIC EXPENSES	-	100.000%	-	-	-	
40	538	ELECTRIC EXPENSES	336,347	100.000%	336,347	-	336,347	
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	167,755	100.000%	167,755	-	167,755	
42	540	RENTS	416,928	100.000%	416,928	-	416,928	
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	-	100.000%	-	-	-	
44	542	MAINTENANCE OF STRUCTURES	432,478	100.000%	432,478	-	432,478	
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	161,557	100.000%	161,557	-	161,557	
46	544	MAINTENANCE OF ELECTRIC PLANT	359,065	100.000%	359,065	-	359,065	
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	-	100.000%	-	-	-	
48		TOTAL HYDRAULIC GENERATION	<u>2,031,572</u>		<u>2,031,572</u>	<u>-</u>	<u>2,031,572</u>	
49		<u>OTHER GENERATION:</u>						
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	8,092	100.000%	8,092	-	8,092	
51	547	OTHER FUEL	61,274,328	100.000%	61,274,328	-	61,274,328	
52	548	GENERATION EXPENSES	187,084	100.000%	187,084	-	187,084	

LOUISVILLE GAS AND ELECTRIC COMPANY  
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JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECAST PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL ELECTRIC 100%
53	549	MISC OTHER POWER GENERATION EXPENSES	1,187,250	100.000%	1,187,250	-	1,187,250	
54	550	RENTS	-	100.000%	-	-	-	
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	412	100.000%	412	-	412	
56	552	MAINTENANCE OF STRUCTURES	117,893	100.000%	117,893	-	117,893	
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	1,322,884	100.000%	1,322,884	-	1,322,884	
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	2,164,567	100.000%	2,164,567	-	2,164,567	
59		TOTAL OTHER GENERATION	66,262,511		66,262,511	-	66,262,511	
60		<u>OTHER POWER SUPPLY:</u>						
61	555	PURCHASED POWER	68,182,202	100.000%	68,182,202	-	68,182,202	
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	1,363,518	100.000%	1,363,518	-	1,363,518	
63	557	OTHER EXPENSES	894,455	100.000%	894,455	-	894,455	
64		TOTAL OTHER POWER SUPPLY	70,440,175		70,440,175	-	70,440,175	
65		TOTAL PRODUCTION EXPENSES	543,470,040		543,470,040	(12,843,000)	530,627,040	
66		<u>TRANSMISSION EXPENSES:</u>						
67	560	TRANS OPERATION SUPERVISION AND ENGINEERING	929,789	100.000%	929,789	-	929,789	
68	561	LOAD DISPATCHING	2,007,357	100.000%	2,007,357	-	2,007,357	
69	562	STATION EXPENSES	1,406,594	100.000%	1,406,594	-	1,406,594	
70	563	OVERHEAD LINE EXPENSES	479,295	100.000%	479,295	-	479,295	
71	564	UNDERGROUND LINE EXPENSES	-	100.000%	-	-	-	
72	565	TRANSMISSION OF ELECTRICITY BY OTHERS	1,163,327	100.000%	1,163,327	-	1,163,327	
73	566	MISC TRANSMISSION EXPENSES	5,752,860	100.000%	5,752,860	-	5,752,860	
74	567	RENTS	4,428	100.000%	4,428	-	4,428	
75	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	100.000%	-	-	-	
76	569	MAINTENANCE OF STRUCTURES	-	100.000%	-	-	-	
77	570	MAINTENANCE OF STATION EQUIPMENT	1,358,754	100.000%	1,358,754	-	1,358,754	
78	571	MAINTENANCE OF OVERHEAD LINES	2,208,410	100.000%	2,208,410	-	2,208,410	
79	572	MAINTENANCE OF UNDERGROUND LINES	-	100.000%	-	-	-	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.1  
PAGE 10 OF 12  
WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECAST PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL ELECTRIC 100%
80	573	MAINTENANCE OF MISC TRANSMISSION PLANT	62,933	100.000%	62,933	-	62,933	
81	575	MISO DAY 1 AND 2 EXPENSE	<u>(269,508)</u>	100.000%	<u>(269,508)</u>	-	<u>(269,508)</u>	
82		TOTAL TRANSMISSION EXPENSES	<u>15,104,239</u>		<u>15,104,239</u>	-	<u>15,104,239</u>	
83		<u>DISTRIBUTION EXPENSES:</u>						
84	580	DISTR OPERATION SUPERVISION AND ENGINEERING	1,743,161	100.000%	1,743,161	-	1,743,161	
85	581	LOAD DISPATCHING	571,596	100.000%	571,596	-	571,596	
86	582	STATION EXPENSES	1,267,742	100.000%	1,267,742	-	1,267,742	
87	583	OVERHEAD LINE EXPENSES	5,008,123	100.000%	5,008,123	-	5,008,123	
88	584	UNDERGROUND LINE EXPENSES	180,021	100.000%	180,021	-	180,021	
89	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	100.000%	-	-	-	
90	586	METER EXPENSES	7,171,180	100.000%	7,171,180	-	7,171,180	
91	587	CUSTOMER INSTALLATIONS EXPENSES	(88,008)	100.000%	(88,008)	-	(88,008)	
92	588	MISC DISTRIBUTION EXPENSES	3,810,820	100.000%	3,810,820	-	3,810,820	
93	589	RENTS	-	100.000%	-	-	-	
94	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	49,187	100.000%	49,187	-	49,187	
95	591	MAINTENANCE OF STRUCTURES	-	100.000%	-	-	-	
96	592	MAINTENANCE OF STATION EQUIPMENT	1,020,355	100.000%	1,020,355	-	1,020,355	
97	593	MAINTENANCE OF OVERHEAD LINES	23,143,807	100.000%	23,143,807	-	23,143,807	
98	594	MAINTENANCE OF UNDERGROUND LINES	2,008,810	100.000%	2,008,810	-	2,008,810	
99	595	MAINTENANCE OF LINE TRANSFORMERS	400,489	100.000%	400,489	-	400,489	
100	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	413,084	100.000%	413,084	-	413,084	
101	597	MAINTENANCE OF METERS	-	100.000%	-	-	-	
102	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	<u>747,488</u>	100.000%	<u>747,488</u>	-	<u>747,488</u>	
103		TOTAL DISTRIBUTION EXPENSES	<u>47,447,855</u>		<u>47,447,855</u>	-	<u>47,447,855</u>	
104		<u>CUSTOMER ACCOUNTS EXPENSES:</u>						
105	901	CUSTOMER ACCTS SUPERVISION	1,024,255	100.000%	1,024,255	-	1,024,255	
106	902	METER READING EXPENSES	2,423,242	100.000%	2,423,242	-	2,423,242	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.1  
PAGE 11 OF 12  
WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECAST PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL ELECTRIC 100%
107	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	6,169,918	100.000%	6,169,918	-	6,169,918	
108	904	UNCOLLECTIBLE ACCOUNTS	3,193,000	100.000%	3,193,000	-	3,193,000	
109	905	MISC CUSTOMER ACCOUNTS EXPENSE	41,039	100.000%	41,039	-	41,039	
110		TOTAL CUSTOMER ACCOUNTS EXPENSES	<u>12,851,453</u>		<u>12,851,453</u>	-	<u>12,851,453</u>	
111		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>						
112	907	CUSTOMER SERVICE AND INFO SUPERVISION	214,429	100.000%	214,429	-	214,429	
113	908	CUSTOMER ASSISTANCE EXPENSES	15,584,439	100.000%	15,584,439	(15,124,914)	459,525	
114	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	197,392	100.000%	197,392	-	197,392	
115	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	238,816	100.000%	238,816	-	238,816	
116		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	<u>16,235,076</u>		<u>16,235,076</u>	<u>(15,124,914)</u>	<u>1,110,162</u>	
117		<u>SALES EXPENSES:</u>						
118	911	SALES SUPERVISION	-	100.000%	-	-	-	
119	912	DEMONSTRATING AND SELLING EXPENSES	-	100.000%	-	-	-	
120	913	ADVERTISING EXPENSES	190,000	100.000%	190,000	-	190,000	
121	916	MISC SALES EXPENSES	-	100.000%	-	-	-	
122		TOTAL SALES EXPENSES	<u>190,000</u>		<u>190,000</u>	-	<u>190,000</u>	
123		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>						
124	920	ADMINISTRATIVE AND GENERAL SALARIES	26,699,899	100.000%	26,699,899	-	26,699,899	
125	921	OFFICE SUPPLIES AND EXPENSES	6,299,021	100.000%	6,299,021	-	6,299,021	
126	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(4,005,467)	100.000%	(4,005,467)	-	(4,005,467)	
127	923	OUTSIDE SERVICES	16,261,535	100.000%	16,261,535	-	16,261,535	
128	924	PROPERTY INSURANCE	4,261,747	100.000%	4,261,747	-	4,261,747	
129	925	INJURIES AND DAMAGES	3,223,432	100.000%	3,223,432	-	3,223,432	
130	926	EMPLOYEE PENSION AND BENEFITS	32,171,797	100.000%	32,171,797	-	32,171,797	
131	927	FRANCHISE REQUIREMENTS	-	100.000%	-	-	-	
132	928	REGULATORY COMMISSION EXPENSES	1,064,724	100.000%	1,064,724	-	1,064,724	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S)::

SCHEDULE C-2.1  
PAGE 12 OF 12  
WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY (1)	JURIS. PERCENT (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL ADJUSTMENTS SCH D-2 (4)	FORECAST PERIOD JURISDICTIONAL (5)	JURISDICTIONAL METHOD / DESCRIPTION (6)
			\$		\$	\$	\$	
								ALL ELECTRIC 100%
133	929	DUPLICATE CHARGES--CREDIT	-	100.000%	-	-	-	
134	930.1	GENERAL ADVERTISING EXPENSES	370,632	100.000%	370,632	-	370,632	
135	930.2	MISC GENERAL EXPENSES	2,750,288	100.000%	2,750,288	-	2,750,288	
136	931	RENTS	1,293,338	100.000%	1,293,338	-	1,293,338	
137	935	MAINTENANCE OF GENERAL PLANT	870,958	100.000%	870,958	-	870,958	
138		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	<u>91,261,903</u>		<u>91,261,903</u>	-	<u>91,261,903</u>	
139		TOTAL OPERATION AND MAINTENANCE EXPENSES	<u>726,560,566</u>		<u>726,560,566</u>	(27,967,914)	<u>698,592,652</u>	
140	403-404	DEPRECIATION AND AMORTIZATION	133,336,688	100.000%	133,336,688	(16,118,253)	117,218,435	
141	408.1	TAXES OTHER THAN INCOME TAXES	31,185,102	100.000%	31,185,102	(1,306,044)	29,879,058	
142	409-411	FEDERAL INCOME TAXES	79,334,690	100.000%	79,334,690	(29,552,668)	49,782,022	
143	409-411	STATE INCOME TAXES	14,001,218	100.000%	14,001,218	(5,474,200)	8,527,018	
144	411.4	INVESTMENT TAX CREDIT	(1,214,862)	100.000%	(1,214,862)	-	(1,214,862)	
145	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	100.000%	-	-	-	
146		TOTAL OPERATING EXPENSES	<u>983,203,402</u>		<u>983,203,402</u>	(80,419,079)	<u>902,784,323</u>	
147		NET OPERATING INCOME	<u>210,348,192</u>		<u>210,348,192</u>	(59,420,631)	<u>150,927,561</u>	





LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
COMPARISON OF ELECTRIC UTILITY ACTIVITY  
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

DATA: \_\_\_X\_\_\_ BASE PERIOD \_\_\_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_\_\_ UPDATED \_\_\_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.2  
SHEET 2 OF 4

WITNESS: K. W. BLAKE

Line No.	Acct No.	Account Description	Actual Mar-14	Actual Apr-14	Actual May-14	Actual Jun-14	Actual Jul-14	Actual Aug-14	Forecast Sep-14	Forecast Oct-14	Forecast Nov-14	Forecast Dec-14	Forecast Jan-15	Forecast Feb-15	TOTAL
64	573	MAINTENANCE OF MISC TRANSMISSION PLANT	13,951	8,293	21,132	12,685	17,241	14,452	2,414	3,526	4,526	5,526	1,798	3,082	108,626
65	575	MISO DAY 1 AND 2 EXPENSE	(23,593)	(24,521)	(23,227)	(22,564)	(24,362)	(24,400)	(30,950)	(24,529)	(24,529)	(24,529)	(24,529)	(24,529)	(296,261)
66	580	DISTR OPERATION SUPERVISION AND ENGINEERING	220,990	139,823	146,424	87,970	229,530	168,574	197,178	109,580	95,054	107,184	116,819	111,020	1,730,146
67	581	LOAD DISPATCHING	59,173	68,068	50,676	79,248	64,776	62,670	62,707	45,560	45,560	45,560	46,929	46,929	677,856
68	582	STATION EXPENSES	86,005	100,128	135,463	107,557	127,881	205,666	42,280	160,555	95,538	94,240	99,107	99,107	1,353,526
69	583	OVERHEAD LINE EXPENSES	1,266,388	957,506	632,464	445,896	574,070	486,201	401,773	412,965	374,640	349,208	350,332	312,560	6,564,003
70	584	UNDERGROUND LINE EXPENSES	24,868	53,998	21,364	43,207	39,012	36,115	88,504	42,884	49,463	41,185	14,941	14,941	470,481
71	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
72	586	METER EXPENSES	488,275	560,450	540,702	585,791	518,250	560,077	1,340,493	592,349	577,286	589,569	619,594	527,859	7,500,695
73	587	CUSTOMER INSTALLATIONS EXPENSES	(16,061)	(17,385)	(17,765)	(15,785)	(17,386)	(10,985)	(60,329)	(16,000)	(16,000)	(15,000)	(7,334)	(7,334)	(211,314)
74	588	MISC DISTRIBUTION EXPENSES	381,431	310,917	231,401	209,197	242,550	349,827	392,378	228,597	220,162	242,206	289,122	276,842	3,374,630
75	589	RENTS	227	611	945	188	3,293	689	-	-	-	-	-	-	5,953
76	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	38,566	5,423	3,354	3,197	11,116	42,706	1,239	2,000	2,000	2,000	4,687	-	116,288
77	591	MAINTENANCE OF STRUCTURES	54,460	65,930	57,359	(757,961)	62,496	352,719	4,492	-	-	-	-	-	(160,506)
78	592	MAINTENANCE OF STATION EQUIPMENT	54,747	24,716	60,313	89,736	108,240	97,411	161,543	39,005	51,914	154,765	84,469	84,317	1,011,176
79	593	MAINTENANCE OF OVERHEAD LINES	2,937,769	1,843,312	2,232,345	1,350,264	2,940,770	2,182,611	1,033,691	1,661,239	1,362,662	1,558,602	1,817,139	1,740,721	22,661,125
80	594	MAINTENANCE OF UNDERGROUND LINES	198,880	211,376	163,506	124,068	110,587	167,835	286,901	169,338	167,358	174,750	168,006	157,436	2,100,041
81	595	MAINTENANCE OF LINE TRANSFORMERS	14,910	19,443	10,195	11,808	17,940	11,656	26,703	12,322	18,590	14,472	22,456	23,737	204,232
82	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEM	15,388	21,804	28,517	17,028	24,179	30,880	137,870	34,800	33,800	32,800	38,617	34,657	450,340
83	597	MAINTENANCE OF METERS	-	-	-	-	-	-	-	-	-	-	-	-	-
84	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	101,934	50,179	41,673	756,326	62,248	(246,324)	5,905	260,392	268,202	371,585	47,202	52,373	1,771,696
85	901	CUSTOMER ACCTS SUPERVISION	99,252	84,798	82,434	83,149	93,811	102,498	108,225	104,541	84,619	86,989	85,440	81,509	1,097,264
86	902	METER READING EXPENSES	187,757	207,566	198,704	181,754	207,393	190,663	184,215	213,740	189,940	209,278	205,179	200,718	2,376,907
87	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	474,208	483,500	512,277	468,674	454,284	455,644	293,848	532,925	449,732	462,331	502,898	488,638	5,578,961
88	904	UNCOLLECTIBLE ACCOUNTS	170,343	89,971	149,624	81,862	266,857	442,941	1,003,512	325,267	251,434	217,187	402,293	180,207	3,581,498
89	905	MISC CUSTOMER ACCOUNTS EXPENSE	47,708	43,158	37,893	(470,968)	54,296	240,907	(4,747)	6,438	4,951	5,473	15,734	13,988	(5,168)
90	907	CUSTOMER SERVICE AND INFO SUPERVISION	17,802	15,008	25,230	35,184	(6,144)	14,848	75,006	23,084	19,083	18,940	18,424	16,060	272,524
91	908	CUSTOMER ASSISTANCE EXPENSES	689,399	992,458	1,055,172	2,212,235	1,246,142	1,365,853	1,544,784	854,985	1,124,407	1,622,006	828,798	873,503	14,409,742
92	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	36,735	61,405	12,607	11,286	8,769	28,411	(86,540)	19,750	6,148	40,730	13,818	14,817	167,938
93	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	42,199	27,871	7,011	34,898	70,174	30,884	115,214	57,380	60,533	58,520	3,075	11,435	519,194
94	911	SALES SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
95	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
96	913	ADVERTISING EXPENSES	-	40,252	3,618	32,482	140	(29,223)	(44,273)	-	-	-	-	-	2,996
97	916	MISC SALES EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
98	920	ADMINISTRATIVE AND GENERAL SALARIES	2,319,515	2,135,273	2,009,825	1,863,317	2,087,271	1,606,076	2,827,516	2,247,634	1,724,752	1,880,565	2,285,944	2,019,789	25,007,476
99	921	OFFICE SUPPLIES AND EXPENSES	847,818	557,590	641,578	(98,632)	533,514	513,086	796,869	628,157	537,549	652,906	521,527	533,231	6,665,194
100	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(315,213)	(294,383)	(303,412)	(271,272)	(348,286)	(281,790)	(322,635)	(288,834)	(271,171)	(278,816)	(337,814)	(313,037)	(3,626,663)
101	923	OUTSIDE SERVICES	1,441,987	922,472	1,236,251	1,983,438	1,066,902	947,900	1,376,566	1,357,202	1,340,294	1,794,076	1,208,383	1,229,438	15,904,910
102	924	PROPERTY INSURANCE	475,717	405,519	115,790	389,661	348,776	350,149	209,896	350,149	350,149	345,601	414,121	374,913	4,130,442
103	925	INJURIES AND DAMAGES	381,109	599,218	118,812	100,106	472,897	246,033	292,278	268,980	261,992	292,432	308,214	270,580	3,612,651
104	926	EMPLOYEE PENSION AND BENEFITS	2,941,005	2,474,792	1,781,419	1,938,373	2,066,801	2,029,345	2,830,007	2,129,806	2,255,169	2,973,668	3,123,475	3,146,282	29,690,142
105	927	FRANCHISE REQUIREMENTS	2,522	2,396	2,403	2,304	2,387	2,216	-	1,108	-	-	-	-	17,714
106	928	REGULATORY COMMISSION EXPENSES	81,103	78,781	71,126	120,590	(174,720)	244,841	15,528	73,869	73,869	73,869	72,551	72,551	803,958
107	929	DUPLICATE CHARGES--CREDIT	(23,147)	(13,652)	(9,817)	(2,873)	(3,006)	(2,677)	(15,690)	-	(1,065)	(13,668)	(21,301)	(23,077)	(129,973)
108	930.1	GENERAL ADVERTISING EXPENSES	97,680	192,540	89,097	148,791	68,216	35,124	(346,132)	50,412	50,412	50,412	31,166	31,166	498,884
109	930.2	MISC GENERAL EXPENSES	242,726	241,276	240,148	208,814	222,578	169,393	479,990	271,159	306,308	270,293	325,275	207,582	3,185,542
110	931	RENTS	3,656	10,468	9,642	570,527	118,576	161,276	96,719	103,762	102,649	100,756	110,723	110,723	1,499,478
111	935	MAINTENANCE OF GENERAL PLANT	111,227	77,834	98,193	(136,305)	88,255	154,296	15,416	14,288	4,637	(130,529)	59,408	50,864	407,584
112		OPERATING (INCOME) LOSS	(11,615,264)	(9,285,588)	(23,917,251)	(32,481,205)	(28,903,878)	(33,378,503)	(23,455,559)	(12,917,578)	(12,092,743)	(16,673,387)	(21,249,447)	(19,008,135)	(244,978,537)



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
COMPARISON OF ELECTRIC UTILITY ACTIVITY  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_ BASE PERIOD \_\_\_ X \_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_ X \_\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.2  
SHEET 4 OF 4

WITNESS: K. W. BLAKE

Line No.	Acct No.	Account Description	Forecast Jul-15	Forecast Aug-15	Forecast Sep-15	Forecast Oct-15	Forecast Nov-15	Forecast Dec-15	Forecast Jan-16	Forecast Feb-16	Forecast Mar-16	Forecast Apr-16	Forecast May-16	Forecast Jun-16	TOTAL
64	573	MAINTENANCE OF MISC TRANSMISSION PLANT	4,744	8,579	5,944	2,596	16,441	4,182	1,798	3,082	2,207	4,277	2,805	6,278	62,933
65	575	MISO DAY 1 AND 2 EXPENSE	(22,459)	(22,459)	(22,459)	(22,459)	(22,459)	(22,459)	(22,459)	(22,459)	(22,459)	(22,459)	(22,459)	(22,459)	(269,508)
66	580	DISTR OPERATION SUPERVISION AND ENGINEERING	182,350	161,006	145,512	198,964	111,767	167,096	104,259	111,420	115,765	108,281	163,982	172,759	1,743,161
67	581	LOAD DISPATCHING	46,929	46,929	46,929	46,929	46,929	46,929	48,337	48,337	48,337	48,337	48,337	48,337	571,596
68	582	STATION EXPENSES	102,673	99,820	103,117	103,108	95,237	98,099	101,644	101,644	115,209	121,205	119,780	106,206	1,267,742
69	583	OVERHEAD LINE EXPENSES	668,340	463,584	435,537	362,042	327,592	355,830	358,197	324,244	347,824	413,772	486,728	464,433	5,008,123
70	584	UNDERGROUND LINE EXPENSES	14,791	14,791	14,791	15,091	14,821	14,656	14,778	14,778	16,286	14,778	14,778	15,682	180,021
71	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
72	586	METER EXPENSES	592,606	599,677	610,736	609,153	591,033	583,526	620,642	553,002	629,455	598,358	572,477	610,515	7,171,180
73	587	CUSTOMER INSTALLATIONS EXPENSES	(7,334)	(7,334)	(7,334)	(7,334)	(7,334)	(7,334)	(7,334)	(7,334)	(7,334)	(7,334)	(7,334)	(7,334)	(88,008)
74	588	MISC DISTRIBUTION EXPENSES	291,806	309,825	305,925	317,114	288,284	311,019	301,565	303,326	328,132	303,621	337,536	412,667	3,810,820
75	589	RENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
76	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	12,820	2,712	9,553	6,209	-	(1,179)	(450)	-	6,411	5,978	3,697	3,436	49,187
77	591	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	-	-	-	-	-	-
78	592	MAINTENANCE OF STATION EQUIPMENT	70,306	70,306	93,611	92,611	90,977	68,024	85,273	84,962	94,359	97,663	97,663	74,600	1,020,355
79	593	MAINTENANCE OF OVERHEAD LINES	2,232,449	2,091,593	1,903,429	1,623,468	1,516,830	1,621,158	1,798,184	1,770,960	1,807,044	2,082,877	2,311,270	2,384,545	23,143,807
80	594	MAINTENANCE OF UNDERGROUND LINES	173,066	168,992	159,417	152,451	152,357	154,718	174,457	155,465	176,488	185,316	181,042	175,041	2,008,810
81	595	MAINTENANCE OF LINE TRANSFORMERS	45,227	33,019	35,479	34,498	31,855	27,882	21,445	25,909	36,805	39,842	32,157	36,371	400,489
82	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEM	34,957	34,657	34,657	34,657	34,657	32,657	35,620	35,305	35,305	31,327	36,632	32,653	413,084
83	597	MAINTENANCE OF METERS	-	-	-	-	-	-	-	-	-	-	-	-	-
84	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	66,194	72,606	48,530	101,608	51,739	82,567	53,896	53,559	44,777	55,664	61,469	54,879	747,488
85	901	CUSTOMER ACCTS SUPERVISION	87,108	88,218	85,578	93,134	76,932	76,417	83,075	87,535	94,422	77,292	90,511	84,032	1,024,255
86	902	METER READING EXPENSES	226,562	190,283	203,117	215,026	196,904	214,261	194,198	193,334	197,417	205,228	193,607	193,305	2,423,242
87	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	552,724	515,738	527,713	532,471	478,100	508,766	496,008	501,318	541,888	482,323	520,930	511,939	6,169,918
88	904	UNCOLLECTIBLE ACCOUNTS	394,765	348,788	390,802	200,553	87,990	185,492	520,805	233,847	206,102	150,613	67,380	405,863	3,193,000
89	905	MISC CUSTOMER ACCOUNTS EXPENSE	3,539	3,508	3,554	3,594	3,031	2,912	3,617	3,364	3,573	3,479	3,497	3,370	41,039
90	907	CUSTOMER SERVICE AND INFO SUPERVISION	17,117	16,638	19,511	18,818	17,791	16,627	18,060	17,392	19,119	16,494	19,245	17,618	214,429
91	908	CUSTOMER ASSISTANCE EXPENSES	1,315,353	1,776,713	1,421,731	1,319,726	1,376,653	1,383,750	854,537	907,280	1,158,950	1,023,083	1,625,351	1,421,313	15,584,439
92	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	17,388	17,388	17,388	17,388	16,400	13,629	13,650	14,623	17,510	17,342	17,342	17,342	197,392
93	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	27,395	11,435	27,395	17,515	26,331	15,995	3,105	11,511	27,988	24,522	16,877	28,748	238,816
94	911	SALES SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
95	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
96	913	ADVERTISING EXPENSES	95,000	-	-	-	-	-	-	-	95,000	-	-	-	190,000
97	916	MISC SALES EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
98	920	ADMINISTRATIVE AND GENERAL SALARIES	2,277,533	2,202,498	2,280,659	2,334,742	2,007,959	2,005,821	2,209,569	2,214,365	2,526,308	2,071,536	2,305,594	2,263,315	26,699,899
99	921	OFFICE SUPPLIES AND EXPENSES	523,166	487,327	503,673	515,169	499,977	526,933	509,735	533,002	568,349	533,857	498,462	599,371	6,299,021
100	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(338,468)	(328,600)	(337,895)	(344,444)	(307,545)	(310,848)	(329,169)	(332,712)	(369,276)	(319,966)	(340,342)	(346,201)	(4,005,467)
101	923	OUTSIDE SERVICES	1,167,251	1,322,582	1,608,149	1,170,483	1,236,096	1,673,314	1,219,035	1,269,092	1,409,231	1,285,170	1,357,214	1,543,918	16,261,535
102	924	PROPERTY INSURANCE	353,092	321,108	321,108	353,092	321,108	326,322	354,163	321,108	321,108	461,215	404,161	404,161	4,261,747
103	925	INJURIES AND DAMAGES	283,823	235,649	259,671	275,088	237,079	272,002	286,429	253,652	280,824	298,456	255,810	284,948	3,223,432
104	926	EMPLOYEE PENSION AND BENEFITS	2,771,455	2,773,304	2,770,842	2,664,866	2,808,521	2,869,400	2,603,660	2,586,036	2,536,341	2,586,425	2,596,035	2,604,912	32,171,797
105	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
106	928	REGULATORY COMMISSION EXPENSES	103,589	103,589	103,589	103,589	103,589	103,589	73,865	73,865	73,865	73,865	73,865	73,865	1,064,724
107	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	-
108	930.1	GENERAL ADVERTISING EXPENSES	30,781	30,781	30,781	30,781	31,174	31,173	30,860	30,860	30,860	30,860	30,860	30,860	370,632
109	930.2	MISC GENERAL EXPENSES	188,910	212,356	219,319	201,605	203,891	223,173	305,257	228,237	228,972	234,847	263,935	239,784	2,750,288
110	931	RENTS	108,676	108,676	106,318	106,318	106,318	104,364	109,815	109,815	109,815	107,741	107,741	107,741	1,293,338
111	935	MAINTENANCE OF GENERAL PLANT	89,142	75,647	76,844	79,117	53,694	66,851	58,005	65,659	79,278	85,901	78,717	71,103	870,958
112		OPERATING (INCOME) LOSS	(38,243,999)	(39,768,729)	(29,739,033)	(16,677,142)	(19,616,749)	(24,109,797)	(25,536,249)	(22,427,723)	(18,249,488)	(15,537,802)	(21,127,199)	(31,435,329)	(302,469,238)

SCHEDULE C

JURISDICTIONAL OPERATING INCOME SUMMARY FOR THE BASE AND FORECASTED PERIOD

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2014-00372 - GAS OPERATIONS

BASE PERIOD : FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

FORECASTED PERIOD : FOR THE 12 MONTHS ENDED JUNE 30, 2016

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
C-1	JURISDICTIONAL OPERATING INCOME SUMMARY
C-2	JURISDICTIONAL ADJUSTED OPERATING INCOME STATEMENT
C-2.1	JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNTS
C-2.2	COMPARISON OF TOTAL GAS UTILITY ACCOUNT BALANCES

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
JURISDICTIONAL OPERATING INCOME SUMMARY  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE C-1  
PAGE 1 OF 1  
WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION	BASE PERIOD RETURN AT CURRENT RATES	FORECASTED ADJUSTMENTS AT CURRENT RATES	FORECASTED RETURN AT CURRENT RATES	PROPOSED INCREASE	FORECASTED RETURN AT PROPOSED RATES
		(1)	(2)	(3)	(4)	(5)
		\$	\$	\$	\$	\$
1	<b>OPERATING REVENUES</b>					
2	GAS SALES REVENUES	142,024,913	(1,359,107)	140,665,806	14,273,172	154,938,978
3	OTHER OPERATING REVENUES	8,626,231	(1,375,285)	7,250,947		7,250,947
4	<b>TOTAL OPERATING REVENUES</b>	<u>150,651,144</u>	<u>(2,734,392)</u>	<u>147,916,752</u>	<u>14,273,172</u>	<u>162,189,925</u>
5	<b>OPERATING EXPENSES</b>					
6	OPERATION AND MAINTENANCE EXPENSE	63,642,924	4,571,415	68,214,338	45,674	68,260,012
7	DEPRECIATION AND AMORTIZATION	27,592,600	1,596,132	29,188,731		29,188,731
8	TAXES OTHER THAN INCOME TAXES	8,343,938	(169,860)	8,174,079	27,861	8,201,940
9	TOTAL INCOME TAXES	20,172,098	(7,437,772)	12,734,326	5,326,490	18,060,816
10	INVESTMENT TAX CREDIT	(94,054)	24,984	(69,070)		(69,070)
11	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-		-
12	<b>TOTAL OPERATING EXPENSES</b>	<u>119,657,506</u>	<u>(1,415,101)</u>	<u>118,242,405</u>	<u>5,400,025</u>	<u>123,642,430</u>
13	<b>NET OPERATING INCOME</b>	<u>30,993,638</u>	<u>(1,319,290)</u>	<u>29,674,347</u>	<u>8,873,147</u>	<u>38,547,494</u>
14	<b>CAPITALIZATION ALLOCATED TO GAS OPERATIONS</b>	<u>492,348,063</u>	<u>31,577,860</u>	<u>523,925,924</u>		<u>523,925,924</u>
15	<b>RATE OF RETURN ON CAPITALIZATION</b>	<u>6.30%</u>		<u>5.66%</u>		<u>7.36%</u>
16	<b>GAS RATE BASE</b>	<u>522,928,442</u>	<u>19,081,772</u>	<u>542,010,214</u>		<u>542,010,214</u>
17	<b>RATE OF RETURN ON RATE BASE</b>	<u>5.93%</u>		<u>5.47%</u>		<u>7.11%</u>

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
JURISDICTIONAL ADJUSTED OPERATING INCOME STATEMENT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA:  X BASE PERIOD  X FORECASTED PERIOD  
TYPE OF FILING:  X ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2  
PAGE 1 OF 1  
WITNESS: K. W. BLAKE

LINE NO.	MAJOR ACCOUNT OR GROUP CLASSIFICATION	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD	PRO FORMA FORECASTED PERIOD JURISDICTIONAL
		(1)	(2)	(3)	(4)	(5)
		\$	\$	\$	\$	\$
<b>1</b>	<b><u>OPERATING REVENUES</u></b>					
2	GAS SALES REVENUES	142,024,913	464,167	142,489,079	(1,823,274)	140,665,806
3	OTHER OPERATING REVENUES	8,626,231	(1,366,369)	7,259,862	(8,915)	7,250,947
<b>4</b>	<b>TOTAL OPERATING REVENUES</b>	<u>150,651,144</u>	<u>(902,203)</u>	<u>149,748,941</u>	<u>(1,832,189)</u>	<u>147,916,752</u>
<b>5</b>	<b><u>OPERATING EXPENSES</u></b>					
<b>6</b>	<b><u>OPERATION AND MAINTENANCE EXPENSES:</u></b>					
7	OTHER GAS SUPPLY EXPENSES	(45,267)	16,187	(29,080)	-	(29,080)
8	UNDERGROUND STORAGE EXPENSES	8,890,553	553,560	9,444,113	-	9,444,113
8	TRANSMISSION EXPENSE	2,053,752	735,541	2,789,293	-	2,789,293
9	DISTRIBUTION EXPENSE	21,945,951	782,102	22,728,053	-	22,728,053
10	CUSTOMER ACCOUNTS EXPENSE	9,008,873	(797,502)	8,211,371	-	8,211,371
11	CUSTOMER SERVICE AND INFORMATIONAL EXPENSE	614,165	(263,584)	350,580	-	350,580
12	SALES EXPENSE	946	59,054	60,000	(60,000)	-
13	ADMINISTRATIVE AND GENERAL EXPENSE	21,173,952	4,688,485	25,862,437	(1,142,429)	24,720,008
<b>14</b>	<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>	<u>63,642,924</u>	<u>5,773,844</u>	<u>69,416,767</u>	<u>(1,202,429)</u>	<u>68,214,338</u>
15	DEPRECIATION AND AMORTIZATION	27,592,600	1,596,132	29,188,731	-	29,188,731
16	TAXES OTHER THAN INCOME TAXES	8,343,938	(169,860)	8,174,079	-	8,174,079
17	FEDERAL INCOME TAXES	17,685,193	(7,684,897)	10,000,296	831,130	10,831,426
18	STATE INCOME TAXES	2,486,905	(737,960)	1,748,946	153,955	1,902,900
19	INVESTMENT TAX CREDIT	(94,054)	24,984	(69,070)	-	(69,070)
20	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-
<b>21</b>	<b>TOTAL OPERATING EXPENSES</b>	<u>119,657,506</u>	<u>(1,197,756)</u>	<u>118,459,750</u>	<u>(217,345)</u>	<u>118,242,405</u>
<b>22</b>	<b>NET OPERATING INCOME</b>	<u>30,993,638</u>	<u>295,554</u>	<u>31,289,192</u>	<u>(1,614,844)</u>	<u>29,674,347</u>

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.1  
PAGE 1 OF 10  
WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY (1) \$	JURIS. PERCENT (2)	UNADJUSTED JURISDICTION (3) \$	JURISDICTIONAL ADJUSTMENTS SCH D-2 (4) \$	BASE PERIOD JURISDICTIONAL (5) \$	JURISDICTIONAL METHOD / DESCRIPTION (6) ALL GAS 100%
1		<b><u>OPERATING REVENUES</u></b>						
2		<b><u>SALES OF GAS:</u></b>						
3	480	RESIDENTIAL	218,400,824	100.000%	218,400,824	(117,702,112)	100,698,712	
4	481.1	COMMERCIAL	82,871,399	100.000%	82,871,399	(52,714,530)	30,156,869	
5	481.2	INDUSTRIAL	11,169,959	100.000%	11,169,959	(8,341,325)	2,828,635	
6	482	OTHER SALES TO PUBLIC AUTHORITIES	<u>11,961,991</u>	100.000%	<u>11,961,991</u>	<u>(8,294,859)</u>	<u>3,667,132</u>	
7		TOTAL SALES TO ULTIMATE CONSUMERS	324,404,174		324,404,174	(187,052,826)	137,351,348	
8	483-484	SALES FOR RESALE	7,175,695	100.000%	7,175,695	(2,502,130)	4,673,565	
9	496	PROVISION FOR RATE REFUNDS	<u>-</u>	100.000%	<u>-</u>	<u>-</u>	<u>-</u>	
10		TOTAL SALES OF GAS	<u>331,579,869</u>		<u>331,579,869</u>	<u>(189,554,956)</u>	<u>142,024,913</u>	
11		<b><u>OTHER OPERATING REVENUES:</u></b>						
12	487	FORFEITED DISCOUNTS	1,216,140	100.000%	1,216,140	-	1,216,140	
13	488	MISCELLANEOUS SERVICE REVENUE	97,941	100.000%	97,941	-	97,941	
14	489	TRANSPORTATION OF GAS OF OTHERS	7,673,145	100.000%	7,673,145	(683,891)	6,989,255	
15	493	RENT FROM GAS PROPERTY	319,678	100.000%	319,678	-	319,678	
16	495	OTHER GAS REVENUE	<u>3,217</u>	100.000%	<u>3,217</u>	<u>-</u>	<u>3,217</u>	
17		TOTAL OTHER OPERATING REVENUES	<u>9,310,122</u>		<u>9,310,122</u>	<u>(683,891)</u>	<u>8,626,231</u>	
18		<b>TOTAL OPERATING REVENUES</b>	<u>340,889,991</u>		<u>340,889,991</u>	<u>(190,238,847)</u>	<u>150,651,144</u>	
19		<b><u>OPERATING EXPENSES</u></b>						
20		<b><u>OPERATION AND MAINTENANCE EXPENSES:</u></b>						
21		<b><u>OTHER GAS SUPPLY EXPENSES:</u></b>						
22	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	186,283,820	100.000%	186,283,820	(186,283,820)	-	
23	804	NATURAL GAS CITY GATE PURCHASES	-	0.000%	-	-	-	
24	805	OTHER GAS PURCHASES	(872,815)	100.000%	(872,815)	872,815	-	
25	806	EXCHANGE GAS	(9,955,768)	100.000%	(9,955,768)	9,955,768	-	



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.1  
PAGE 2 OF 10  
WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL GAS 100%
26	807	PURCHASED GAS EXPENSE	677,589	100.000%	677,589	14,412	692,001	
27	808	GAS WITHDRAWN FROM STORAGE	(2,386,379)	100.000%	(2,386,379)	2,386,379	(0)	
28	810	GAS USED FOR COMPRESSOR STATION FUEL	(737,269)	100.000%	(737,269)	-	(737,269)	
29	812	GAS USED FOR OTHER UTILITY OPERATIONS	(43,980)	100.000%	(43,980)	43,980	-	
30	813	OTHER GAS SUPPLY EXPENSES	-	100.000%	-	-	-	
31		TOTAL OTHER GAS SUPPLY EXPENSES	<u>172,965,200</u>		<u>172,965,200</u>	<u>(173,010,467)</u>	<u>(45,267)</u>	
32		<u>UNDERGROUND STORAGE EXPENSES:</u>						
33	814	OPERATION SUPERVISION AND ENGINEERING	571,369	100.000%	571,369	-	571,369	
34	816	WELLS EXPENSE	277,925	100.000%	277,925	-	277,925	
35	817	LINES EXPENSE	718,273	100.000%	718,273	-	718,273	
36	818	COMPRESSOR STATION EXPENSES	1,729,146	100.000%	1,729,146	-	1,729,146	
37	819	COMPRESSOR STATION FUEL AND POWER	765,555	100.000%	765,555	-	765,555	
38	821	PURIFICATION EXPENSES	1,547,600	100.000%	1,547,600	-	1,547,600	
39	823	GAS LOSSES	2,443,428	100.000%	2,443,428	(2,443,428)	-	
40	824	OTHER EXPENSES	(1,932)	100.000%	(1,932)	-	(1,932)	
41	825	STORAGE WELL ROYALTIES	200,306	100.000%	200,306	-	200,306	
42	826	RENTS-STORAGE FIELDS	191	100.000%	191	-	191	
43	830	MAINTENANCE SUPERVISION AND ENGINEERING	442,910	100.000%	442,910	-	442,910	
44	832	MAINTENANCE OF RESERVOIRS AND WELLS	820,115	100.000%	820,115	-	820,115	
45	833	MAINTENANCE OF LINES	172,527	100.000%	172,527	-	172,527	
46	834	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	725,314	100.000%	725,314	-	725,314	
47	835	MAINTENANCE OF REGULATING STATION EQUIPMENT	78,692	100.000%	78,692	-	78,692	
48	836	MAINTENANCE OF PURIFICATION EQUIPMENT	692,772	100.000%	692,772	-	692,772	
49	837	MAINTENANCE OF OTHER EQUIPMENT	149,792	100.000%	149,792	-	149,792	
50		TOTAL UNDERGROUND STORAGE EXPENSES	<u>11,333,981</u>		<u>11,333,981</u>	<u>(2,443,428)</u>	<u>8,890,553</u>	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED		UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			TOTAL COMPANY	JURIS. PERCENT				
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL GAS 100%
51		<u>TRANSMISSION EXPENSES:</u>						
52	850	OPERATION SUPERVISION AND ENGINEERING	390,166	100.000%	390,166	-	390,166	
53	851	SYSTEM CONTROL AND LOAD DISPATCHING	413,581	100.000%	413,581	-	413,581	
54	852	COMMUNICATION SYSTEM EXPENSES	-	100.000%	-	-	-	
55	856	MAIN EXPENSES	432,596	100.000%	432,596	-	432,596	
56	859	OTHER EXPENSES	-	100.000%	-	-	-	
57	860	RENTS-GAS TRANSMISSION	4,612	100.000%	4,612	-	4,612	
58	863	MAINTENANCE OF MAINS	812,796	100.000%	812,796	-	812,796	
59		TOTAL TRANSMISSION EXPENSES	<u>2,053,752</u>		<u>2,053,752</u>	-	<u>2,053,752</u>	
60		<u>DISTRIBUTION EXPENSES:</u>						
61	870	OPERATION SUPERVISION AND ENGINEERING	-	100.000%	-	-	-	
62	871	DISTRIBUTION LOAD DISPATCHING	623,651	100.000%	623,651	-	623,651	
63	874	MAINS AND SERVICES EXPENSES	2,953,912	100.000%	2,953,912	(43,720)	2,910,192	
64	875	MEASURING AND REGULATING STATION EXP - GEN.	780,738	100.000%	780,738	-	780,738	
65	876	MEASURING AND REGULATING STATION EXP - IND.	426,454	100.000%	426,454	-	426,454	
66	877	MEASURING AND REGULATING STATION EXP - CG	300,885	100.000%	300,885	-	300,885	
67	878	METER AND HOUSE REGULATOR EXPENSE	1,201,697	100.000%	1,201,697	1,142	1,202,839	
68	879	CUSTOMER INSTALLATIONS EXPENSE	109,047	100.000%	109,047	116,020	225,067	
69	880	OTHER EXPENSES	2,798,214	100.000%	2,798,214	(303,128)	2,495,086	
70	881	RENTS-GAS DISTRIBUTION	7,233	100.000%	7,233	-	7,233	
71	885	MAINTENANCE SUPERVISION AND ENGINEERING	-	100.000%	-	-	-	
72	886	MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	(91,265)	100.000%	(91,265)	-	(91,265)	
73	887	MAINTENANCE OF MAINS	9,906,341	100.000%	9,906,341	327,174	10,233,515	
74	889	MTCE OF MEASURING AND REGULATING STATION EXP - GEN.	133,420	100.000%	133,420	-	133,420	
75	890	MTCE MEASURING AND REGULATING STATION EXP - IND.	293,138	100.000%	293,138	-	293,138	
76	891	MTCE MEASURING AND REGULATING STATION EXP - CG	452,285	100.000%	452,285	-	452,285	
77	892	MAINTENANCE OF SERVICES	2,806,080	100.000%	2,806,080	(1,118,807)	1,687,273	
78	893	MAINTENANCE OF METERS AND HOUSE REGULATORS	-	100.000%	-	-	-	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL GAS 100%
74	894	MAINTENANCE OF OTHER EQUIPMENT	265,439	100.000%	265,439	-	265,439	
75		TOTAL DISTRIBUTION EXPENSES	22,967,269		22,967,269	(1,021,318)	21,945,951	
76		<u>CUSTOMER ACCOUNTS EXPENSES:</u>						
77	901	CUSTOMER ACCTS SUPERVISION	897,762	100.000%	897,762	-	897,762	
78	902	METER READING EXPENSES	1,944,742	100.000%	1,944,742	-	1,944,742	
79	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	4,564,604	100.000%	4,564,604	-	4,564,604	
80	904	UNCOLLECTIBLE ACCOUNTS	2,062,825	100.000%	2,062,825	(464,050)	1,598,776	
81	905	MISC CUSTOMER ACCOUNTS EXPENSE	2,989	100.000%	2,989	-	2,989	
82		TOTAL CUSTOMER ACCOUNTS EXPENSES	9,472,922		9,472,922	(464,050)	9,008,873	
83		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>						
84	907	CUSTOMER SERVICE AND INFO SUPERVISION	86,060	100.000%	86,060	-	86,060	
85	908	CUSTOMER ASSISTANCE EXPENSES	3,501,924	100.000%	3,501,924	(3,188,366)	313,558	
86	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	50,590	100.000%	50,590	-	50,590	
87	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	163,956	100.000%	163,956	-	163,956	
88		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	3,802,530		3,802,530	(3,188,366)	614,165	
89		<u>SALES EXPENSES:</u>						
90	911	SALES SUPERVISION	-	100.000%	-	-	-	
91	912	DEMONSTRATING AND SELLING EXPENSES	-	100.000%	-	-	-	
92	913	ADVERTISING EXPENSES	946	100.000%	946	-	946	
93	916	MISC SALES EXPENSES	-	100.000%	-	-	-	
94		TOTAL SALES EXPENSES	946		946	-	946	
95		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>						
96	920	ADMINISTRATIVE AND GENERAL SALARIES	6,579,233	100.000%	6,579,233	-	6,579,233	
97	921	OFFICE SUPPLIES AND EXPENSES	1,747,529	100.000%	1,747,529	-	1,747,529	
98	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(720,022)	100.000%	(720,022)	-	(720,022)	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD  
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL GAS 100%
99	923	OUTSIDE SERVICES	4,260,674	100.000%	4,260,674	-	4,260,674	
100	924	PROPERTY INSURANCE	134,566	100.000%	134,566	-	134,566	
101	925	INJURIES AND DAMAGES	408,442	100.000%	408,442	-	408,442	
102	926	EMPLOYEE PENSION AND BENEFITS	7,727,999	100.000%	7,727,999	-	7,727,999	
103	927	FRANCHISE REQUIREMENTS	374,002	100.000%	374,002	-	374,002	
104	928	REGULATORY COMMISSION EXPENSES	104,868	100.000%	104,868	-	104,868	
105	929	DUPLICATE CHARGES--CREDIT	(602,222)	100.000%	(602,222)	-	(602,222)	
106	930.1	GENERAL ADVERTISING EXPENSES	78,267	100.000%	78,267	-	78,267	
107	930.2	MISC GENERAL EXPENSES	499,764	100.000%	499,764	-	499,764	
108	931	RENTS	398,595	100.000%	398,595	-	398,595	
109	935	MAINTENANCE OF GENERAL PLANT	182,255	100.000%	182,255	-	182,255	
110		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	<u>21,173,952</u>		<u>21,173,952</u>	-	<u>21,173,952</u>	
111		TOTAL OPERATION AND MAINTENANCE EXPENSES	<u>243,770,552</u>		<u>243,770,552</u>	<u>(180,127,628)</u>	<u>63,642,924</u>	
112	403-404	DEPRECIATION AND AMORTIZATION	30,252,300	100.000%	30,252,300	(2,659,701)	27,592,600	
113	408.1	TAXES OTHER THAN INCOME TAXES	8,556,037	100.000%	8,556,037	(212,098)	8,343,938	
114	409-411	FEDERAL INCOME TAXES	19,950,411	100.000%	19,950,411	(2,265,218)	17,685,193	
115	409-411	STATE INCOME TAXES	2,906,504	100.000%	2,906,504	(419,599)	2,486,905	
116	411.4	INVESTMENT TAX CREDIT	(94,054)	100.000%	(94,054)	-	(94,054)	
117	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	100.000%	-	-	-	
118		<b>TOTAL OPERATING EXPENSES</b>	<u>305,341,750</u>		<u>305,341,750</u>	<u>(185,684,243)</u>	<u>119,657,506</u>	
119		<b>NET OPERATING INCOME</b>	<u>35,548,241</u>		<u>35,548,241</u>	<u>(4,554,603)</u>	<u>30,993,638</u>	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECAST PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL GAS 100%
1		<b><u>OPERATING REVENUES</u></b>						
2		<b><u>SALES OF GAS:</u></b>						
3	480	RESIDENTIAL	220,393,502	100.000%	220,393,502	(119,867,179)	100,526,323	
4	481.1	COMMERCIAL	83,031,421	100.000%	83,031,421	(53,044,124)	29,987,297	
5	481.2	INDUSTRIAL	11,144,810	100.000%	11,144,810	(8,118,030)	3,026,780	
6	482	OTHER SALES TO PUBLIC AUTHORITIES	<u>12,302,547</u>	100.000%	<u>12,302,547</u>	<u>(8,676,557)</u>	<u>3,625,990</u>	
7		TOTAL SALES TO ULTIMATE CONSUMERS	326,872,280		326,872,280	(189,705,890)	137,166,391	
8	483-484	SALES FOR RESALE	7,163,192	100.000%	7,163,192	(1,840,504)	5,322,689	
9	496	PROVISION FOR RATE REFUNDS	<u>-</u>	100.000%	<u>-</u>	<u>-</u>	<u>-</u>	
10		TOTAL SALES OF GAS	<u>334,035,473</u>		<u>334,035,473</u>	<u>(191,546,394)</u>	<u>142,489,079</u>	
11		<b><u>OTHER OPERATING REVENUES:</u></b>						
12	487	FORFEITED DISCOUNTS	1,234,768	100.000%	1,234,768	-	1,234,768	
13	488	MISCELLANEOUS SERVICE REVENUE	91,113	100.000%	91,113	-	91,113	
14	489	TRANSPORTATION OF GAS OF OTHERS	7,293,314	100.000%	7,293,314	(1,578,243)	5,715,072	
15	493	RENT FROM GAS PROPERTY	215,977	100.000%	215,977	-	215,977	
16	495	OTHER GAS REVENUE	<u>2,932</u>	100.000%	<u>2,932</u>	<u>-</u>	<u>2,932</u>	
17		TOTAL OTHER OPERATING REVENUES	<u>8,838,105</u>		<u>8,838,105</u>	<u>(1,578,243)</u>	<u>7,259,862</u>	
18		<b>TOTAL OPERATING REVENUES</b>	<u>342,873,578</u>		<u>342,873,578</u>	<u>(193,124,636)</u>	<u>149,748,941</u>	
19		<b><u>OPERATING EXPENSES</u></b>						
20		<b><u>OPERATION AND MAINTENANCE EXPENSES:</u></b>						
21		<b><u>OTHER GAS SUPPLY EXPENSES:</u></b>						
22	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	169,705,691	100.000%	169,705,691	(169,705,691)	-	
23	804	NATURAL GAS CITY GATE PURCHASES	-	100.000%	-	-	-	
24	805	OTHER GAS PURCHASES	-	100.000%	-	-	-	
25	806	EXCHANGE GAS	-	100.000%	-	-	-	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
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WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECAST PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL GAS 100%
26	807	PURCHASED GAS EXPENSE	877,920	100.000%	877,920	-	877,920	
27	808	GAS WITHDRAWN FROM STORAGE	(2,954,248)	100.000%	(2,954,248)	2,954,248	(0)	
28	810	GAS USED FOR COMPRESSOR STATION FUEL	(907,000)	100.000%	(907,000)	-	(907,000)	
29	812	GAS USED FOR OTHER UTILITY OPERATIONS	-	100.000%	-	-	-	
30	813	OTHER GAS SUPPLY EXPENSES	-	100.000%	-	-	-	
31		TOTAL OTHER GAS SUPPLY EXPENSES	<u>166,722,363</u>		<u>166,722,363</u>	<u>(166,751,443)</u>	<u>(29,080)</u>	
32		<u>UNDERGROUND STORAGE EXPENSES:</u>						
33	814	OPERATION SUPERVISION AND ENGINEERING	532,266	100.000%	532,266	-	532,266	
34	816	WELLS EXPENSE	421,000	100.000%	421,000	-	421,000	
35	817	LINES EXPENSE	685,987	100.000%	685,987	-	685,987	
36	818	COMPRESSOR STATION EXPENSES	1,871,489	100.000%	1,871,489	-	1,871,489	
37	819	COMPRESSOR STATION FUEL AND POWER	580,500	100.000%	580,500	-	580,500	
38	821	PURIFICATION EXPENSES	1,394,646	100.000%	1,394,646	-	1,394,646	
39	823	GAS LOSSES	2,247,000	100.000%	2,247,000	(2,247,000)	-	
40	824	OTHER EXPENSES	-	100.000%	-	-	-	
41	825	STORAGE WELL ROYALTIES	203,000	100.000%	203,000	-	203,000	
42	826	RENTS-STORAGE FIELDS	-	100.000%	-	-	-	
43	830	MAINTENANCE SUPERVISION AND ENGINEERING	452,000	100.000%	452,000	-	452,000	
44	832	MAINTENANCE OF RESERVOIRS AND WELLS	821,500	100.000%	821,500	-	821,500	
45	833	MAINTENANCE OF LINES	167,000	100.000%	167,000	-	167,000	
46	834	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	1,147,975	100.000%	1,147,975	-	1,147,975	
47	835	MAINTENANCE OF REGULATING STATION EQUIPMENT	66,479	100.000%	66,479	-	66,479	
48	836	MAINTENANCE OF PURIFICATION EQUIPMENT	931,000	100.000%	931,000	-	931,000	
49	837	MAINTENANCE OF OTHER EQUIPMENT	169,271	100.000%	169,271	-	169,271	
50		TOTAL UNDERGROUND STORAGE EXPENSES	<u>11,691,113</u>		<u>11,691,113</u>	<u>(2,247,000)</u>	<u>9,444,113</u>	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD  
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED	JURIS. PERCENT	UNADJUSTED	JURISDICTIONAL	FORECAST PERIOD	JURISDICTIONAL METHOD / DESCRIPTION
			TOTAL COMPANY		JURISDICTION	ADJUSTMENTS SCH D-2		
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL GAS 100%
51		<u>TRANSMISSION EXPENSES:</u>						
52	850	OPERATION SUPERVISION AND ENGINEERING	528,093	100.000%	528,093	-	528,093	
53	851	SYSTEM CONTROL AND LOAD DISPATCHING	508,700	100.000%	508,700	-	508,700	
54	852	COMMUNICATION SYSTEM EXPENSES	-	100.000%	-	-	-	
55	856	MAIN EXPENSES	489,000	100.000%	489,000	-	489,000	
56	859	OTHER EXPENSES	-	100.000%	-	-	-	
57	860	RENTS-GAS TRANSMISSION	-	100.000%	-	-	-	
58	863	MAINTENACE OF MAINS	1,263,500	100.000%	1,263,500	-	1,263,500	
59		TOTAL TRANSMISSION EXPENSES	<u>2,789,293</u>		<u>2,789,293</u>	-	<u>2,789,293</u>	
60		<u>DISTRIBUTION EXPENSES:</u>						
61	870	OPERATION SUPERVISION AND ENGINEERING	-	100.000%	-	-	-	
62	871	DISTRIBUTION LOAD DISPATCHING	539,724	100.000%	539,724	-	539,724	
63	874	MAINS AND SERVICES EXPENSES	3,057,354	100.000%	3,057,354	-	3,057,354	
64	875	MEASURING AND REGULATING STATION EXP - GEN.	907,078	100.000%	907,078	-	907,078	
65	876	MEASURING AND REGULATING STATION EXP - IND.	534,486	100.000%	534,486	-	534,486	
66	877	MEASURING AND REGULATING STATION EXP - CG	542,463	100.000%	542,463	-	542,463	
67	878	METER AND HOUSE REGULATOR EXPENSE	1,198,171	100.000%	1,198,171	-	1,198,171	
68	879	CUSTOMER INSTALLATIONS EXPENSE	119,000	100.000%	119,000	-	119,000	
69	880	OTHER EXPENSES	2,510,796	100.000%	2,510,796	(366,724)	2,144,072	
70	881	RENTS-GAS DISTRIBUTION	-	100.000%	-	-	-	
71	885	MAINTENANCE SUPERVISION AND ENGINEERING	-	100.000%	-	-	-	
72	886	MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	64,082	100.000%	64,082	-	64,082	
73	887	MAINTENANCE OF MAINS	10,958,818	100.000%	10,958,818	-	10,958,818	
74	889	MTCE OF MEASURING AND REGULATING STATION EXP - GEN.	289,789	100.000%	289,789	-	289,789	
75	890	MTCE MEASURING AND REGULATING STATION EXP - IND.	205,754	100.000%	205,754	-	205,754	
76	891	MTCE MEASURING AND REGULATING STATION EXP - CG	366,663	100.000%	366,663	-	366,663	
77	892	MAINTENANCE OF SERVICES	3,677,671	100.000%	3,677,671	(1,984,968)	1,692,703	
78	893	MAINTENANCE OF METERS AND HOUSE REGULATORS	-	100.000%	-	-	-	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.1  
PAGE 9 OF 10  
WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECAST PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL GAS 100%
74	894	MAINTENANCE OF OTHER EQUIPMENT	107,896	100.000%	107,896	-	107,896	
75		TOTAL DISTRIBUTION EXPENSES	25,079,745		25,079,745	(2,351,692)	22,728,053	
76		<u>CUSTOMER ACCOUNTS EXPENSES:</u>						
77	901	CUSTOMER ACCTS SUPERVISION	838,026	100.000%	838,026	-	838,026	
78	902	METER READING EXPENSES	1,982,652	100.000%	1,982,652	-	1,982,652	
79	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	5,048,115	100.000%	5,048,115	-	5,048,115	
80	904	UNCOLLECTIBLE ACCOUNTS	835,000	100.000%	835,000	(526,000)	309,000	
81	905	MISC CUSTOMER ACCOUNTS EXPENSE	33,577	100.000%	33,577	-	33,577	
82		TOTAL CUSTOMER ACCOUNTS EXPENSES	8,737,371		8,737,371	(526,000)	8,211,371	
83		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>						
84	907	CUSTOMER SERVICE AND INFO SUPERVISION	67,714	100.000%	67,714	-	67,714	
85	908	CUSTOMER ASSISTANCE EXPENSES	3,987,533	100.000%	3,987,533	(3,842,417)	145,116	
86	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	62,334	100.000%	62,334	-	62,334	
87	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	75,416	100.000%	75,416	-	75,416	
88		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	4,192,997		4,192,997	(3,842,417)	350,580	
89		<u>SALES EXPENSES:</u>						
90	911	SALES SUPERVISION	-	100.000%	-	-	-	
91	912	DEMONSTRATING AND SELLING EXPENSES	-	100.000%	-	-	-	
92	913	ADVERTISING EXPENSES	60,000	100.000%	60,000	-	60,000	
93	916	MISC SALES EXPENSES	-	100.000%	-	-	-	
94		TOTAL SALES EXPENSES	60,000		60,000	-	60,000	
95		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>						
96	920	ADMINISTRATIVE AND GENERAL SALARIES	7,033,889	100.000%	7,033,889	-	7,033,889	
97	921	OFFICE SUPPLIES AND EXPENSES	1,664,726	100.000%	1,664,726	-	1,664,726	
98	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(822,890)	100.000%	(822,890)	-	(822,890)	



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA:  X \_\_\_ BASE PERIOD \_\_\_ FORECASTED PERIOD  
TYPE OF FILING:  X \_\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.1  
PAGE 10 OF 10  
WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECAST PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL GAS 100%
99	923	OUTSIDE SERVICES	4,322,686	100.000%	4,322,686	-	4,322,686	
100	924	PROPERTY INSURANCE	1,132,870	100.000%	1,132,870	-	1,132,870	
101	925	INJURIES AND DAMAGES	859,848	100.000%	859,848	-	859,848	
102	926	EMPLOYEE PENSION AND BENEFITS	10,825,869	100.000%	10,825,869	-	10,825,869	
103	927	FRANCHISE REQUIREMENTS	-	100.000%	-	-	-	
104	928	REGULATORY COMMISSION EXPENSES	196,596	100.000%	196,596	-	196,596	
105	929	DUPLICATE CHARGES--CREDIT	(597,000)	100.000%	(597,000)	-	(597,000)	
106	930.1	GENERAL ADVERTISING EXPENSES	63,505	100.000%	63,505	-	63,505	
107	930.2	MISC GENERAL EXPENSES	471,244	100.000%	471,244	-	471,244	
108	931	RENTS	343,799	100.000%	343,799	-	343,799	
109	935	MAINTENANCE OF GENERAL PLANT	367,294	100.000%	367,294	-	367,294	
110		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	<u>25,862,437</u>		<u>25,862,437</u>	-	<u>25,862,437</u>	
111		TOTAL OPERATION AND MAINTENANCE EXPENSES	<u>245,135,319</u>		<u>245,135,319</u>	<u>(175,718,552)</u>	<u>69,416,767</u>	
112	403-404	DEPRECIATION AND AMORTIZATION	34,151,610	100.000%	34,151,610	(4,962,878)	29,188,731	
113	408.1	TAXES OTHER THAN INCOME TAXES	9,763,651	100.000%	9,763,651	(1,589,572)	8,174,079	
114	409-411	FEDERAL INCOME TAXES	13,396,404	100.000%	13,396,404	(3,396,108)	10,000,296	
115	409-411	STATE INCOME TAXES	2,378,025	100.000%	2,378,025	(629,079)	1,748,946	
116	411.4	INVESTMENT TAX CREDIT	(69,070)	100.000%	(69,070)	-	(69,070)	
117	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	100.000%	-	-	-	
118		<b>TOTAL OPERATING EXPENSES</b>	<u>304,755,938</u>		<u>304,755,938</u>	<u>(186,296,188)</u>	<u>118,459,750</u>	
119		<b>NET OPERATING INCOME</b>	<u>38,117,640</u>		<u>38,117,640</u>	<u>(6,828,448)</u>	<u>31,289,192</u>	



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
COMPARISON OF GAS UTILITY ACTIVITY  
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

DATA: \_\_\_X\_\_\_BASE PERIOD \_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ORIGINAL \_\_\_UPDATED\_\_\_REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.2  
SHEET 2 OF 4

WITNESS: K. W. BLAKE

Line No.	Acct No.	Account Description	Actual Mar-14	Actual Apr-14	Actual May-14	Actual Jun-14	Actual Jul-14	Actual Aug-14	Forecast Sep-14	Forecast Oct-14	Forecast Nov-14	Forecast Dec-14	Forecast Jan-15	Forecast Feb-15	TOTAL
67	902	METER READING EXPENSES	153,619	169,827	162,576	148,708	169,685	155,997	150,721	174,879	155,405	171,228	167,874	164,223	1,944,742
68	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	387,988	395,591	419,136	383,461	371,687	372,800	240,421	436,029	367,963	378,271	411,462	399,795	4,564,604
69	904	UNCOLLECTIBLE ACCOUNTS	98,112	51,820	86,179	47,150	153,701	255,119	577,990	187,343	144,818	125,093	231,707	103,793	2,062,825
70	905	MISC CUSTOMER ACCOUNTS EXPENSE	(27,596)	(24,964)	(21,919)	272,426	(31,407)	(139,350)	2,746	(3,724)	(2,864)	(3,166)	(9,101)	(8,091)	2,989
71	907	CUSTOMER SERVICE AND INFO SUPERVISION	5,622	4,739	7,967	11,111	(1,940)	4,689	23,686	7,290	6,026	5,981	5,818	5,071	86,060
72	908	CUSTOMER ASSISTANCE EXPENSES	167,541	241,192	256,433	537,628	302,843	331,936	375,421	207,782	273,259	394,188	201,419	212,283	3,501,924
73	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	11,066	18,498	3,798	3,400	2,642	8,559	(26,070)	5,950	1,852	12,270	4,163	4,464	50,590
74	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	13,326	8,801	2,214	11,020	22,160	9,753	36,384	18,120	19,116	18,480	971	3,611	163,956
75	911	SALES SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
76	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
77	913	ADVERTISING EXPENSES	-	12,711	1,143	10,258	44	(9,228)	(13,981)	-	-	-	-	-	946
78	916	MISC SALES EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
79	920	ADMINISTRATIVE AND GENERAL SALARIES	610,243	561,771	528,766	490,221	549,142	422,544	743,893	591,331	453,766	494,759	601,410	531,387	6,579,233
80	921	OFFICE SUPPLIES AND EXPENSES	222,287	146,193	168,214	(25,860)	139,881	134,525	208,929	164,695	140,939	171,184	136,738	139,806	1,747,529
81	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(62,581)	(58,445)	(60,238)	(53,857)	(69,147)	(55,945)	(64,054)	(57,344)	(53,837)	(55,355)	(67,068)	(62,149)	(720,022)
82	923	OUTSIDE SERVICES	386,285	247,116	331,172	531,332	285,806	253,927	368,760	363,573	359,044	480,605	323,707	329,347	4,260,674
83	924	PROPERTY INSURANCE	15,498	13,211	3,772	12,695	11,363	11,408	6,838	11,408	11,408	11,259	13,492	12,214	134,566
84	925	INJURIES AND DAMAGES	43,088	67,747	13,433	11,318	53,465	27,816	33,045	30,411	29,621	33,062	34,846	30,592	408,442
85	926	EMPLOYEE PENSION AND BENEFITS	765,509	644,160	463,683	504,536	537,964	528,215	736,618	554,364	586,994	774,011	813,004	818,941	7,727,999
86	927	FRANCHISE REQUIREMENTS	53,257	50,579	50,741	48,643	50,211	50,401	46,780	23,390	-	-	-	-	374,002
87	928	REGULATORY COMMISSION EXPENSES	10,579	10,276	9,278	15,730	(22,790)	31,937	2,025	9,635	9,635	9,635	9,464	9,464	104,868
88	929	DUPLICATE CHARGES--CREDIT	(107,248)	(63,255)	(45,486)	(13,314)	(13,930)	(12,404)	(72,697)	-	(4,935)	(63,332)	(98,699)	(106,923)	(602,222)
89	930.1	GENERAL ADVERTISING EXPENSES	15,324	30,207	13,978	23,343	10,702	5,510	(54,303)	7,909	7,909	7,909	4,889	4,889	78,267
90	930.2	MISC GENERAL EXPENSES	38,080	37,853	37,676	32,760	34,919	26,575	75,303	42,541	48,055	42,405	51,031	32,567	499,764
91	931	RENTS	972	2,783	2,563	151,659	31,520	42,871	25,710	27,582	27,287	26,783	29,433	29,433	398,595
92	935	MAINTENANCE OF GENERAL PLANT	49,736	34,804	43,908	(60,950)	39,464	68,995	6,894	6,389	2,073	(58,368)	26,565	22,745	182,255
93		OPERATING (INCOME) LOSS	(7,282,876)	(2,795,079)	(1,230,263)	(672,966)	410,444	(520,248)	(682,919)	(1,631,029)	(5,729,016)	(11,993,888)	(13,993,634)	(12,189,626)	(58,311,102)

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
COMPARISON OF GAS UTILITY ACTIVITY  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

SCHEDULE C-2.2  
SHEET 3 OF 4

DATA: \_\_\_\_ BASE PERIOD \_\_\_\_ X \_\_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_\_ X \_\_\_\_ ORIGINAL \_\_\_\_ UPDATED \_\_\_\_ REVISSED  
WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

Line No.	Acct No.	Account Description	Forecast Jul-15	Forecast Aug-15	Forecast Sep-15	Forecast Oct-15	Forecast Nov-15	Forecast Dec-15	Forecast Jan-16	Forecast Feb-16	Forecast Mar-16	Forecast Apr-16	Forecast May-16	Forecast Jun-16	TOTAL
1	403-404	DEPRECIATION AND AMORTIZATION EXPENSE	2,734,173	2,750,656	2,767,342	2,785,089	2,800,124	2,839,986	2,880,379	2,891,016	2,902,699	2,917,313	2,932,980	2,949,854	34,151,610
2	408.1	TAXES OTHER THAN INCOME TAXES	773,561	773,706	773,555	773,449	774,129	774,125	853,656	853,647	852,997	853,884	853,430	853,512	9,763,651
3	411.8	LOSS/(GAIN) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	-	-
4	480	RESIDENTIAL REVENUE	(7,536,488)	(7,789,228)	(8,289,617)	(11,076,641)	(19,477,458)	(32,463,438)	(38,463,808)	(34,298,680)	(25,819,548)	(15,756,401)	(11,165,359)	(8,256,837)	(220,393,502)
5	481.1	COMMERCIAL REVENUE	(2,743,729)	(2,781,737)	(2,854,277)	(4,148,575)	(7,397,999)	(12,511,112)	(14,966,751)	(12,923,504)	(9,359,612)	(5,909,035)	(4,260,679)	(3,174,412)	(83,031,421)
6	481.2	INDUSTRIAL REVENUE	(590,367)	(611,721)	(667,846)	(800,532)	(1,050,411)	(1,379,518)	(1,489,465)	(1,358,309)	(1,040,705)	(756,983)	(742,454)	(656,500)	(11,144,810)
7	482	OTHER SALES TO PUBLIC AUTHORITIES REVENUE	(344,306)	(354,678)	(361,858)	(574,778)	(1,106,035)	(1,927,996)	(2,340,837)	(2,005,966)	(1,416,555)	(852,133)	(601,927)	(415,478)	(12,302,547)
8	483-484	SALES FOR RESALE REVENUE	(575,827)	(572,197)	(582,755)	(586,957)	(653,667)	(636,590)	(598,316)	(624,006)	(599,628)	(590,512)	(508,316)	(634,421)	(7,163,192)
9	487	FORFEITED DISCOUNTS	(102,897)	(102,897)	(102,897)	(102,897)	(102,897)	(102,897)	(102,897)	(102,897)	(102,897)	(102,897)	(102,897)	(102,897)	(1,234,768)
10	488	MISCELLANEOUS SERVICE REVENUE	(7,593)	(7,593)	(7,593)	(7,593)	(7,593)	(7,593)	(7,593)	(7,593)	(7,593)	(7,593)	(7,593)	(7,593)	(91,113)
11	489	TRANSPORTATION OF GAS OF OTHERS	(475,801)	(567,727)	(524,516)	(682,648)	(773,922)	(786,431)	(779,616)	(646,878)	(602,111)	(405,081)	(526,169)	(522,414)	(7,293,314)
12	493	RENT FROM GAS PROPERTY	(17,820)	(17,820)	(17,820)	(17,820)	(17,820)	(17,820)	(18,176)	(18,176)	(18,176)	(18,176)	(18,176)	(18,176)	(215,977)
13	495	OTHER GAS REVENUE	(244)	(244)	(244)	(244)	(244)	(244)	(245)	(245)	(245)	(245)	(245)	(245)	(2,932)
14	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	15,523,520	16,039,119	15,568,346	16,475,802	13,133,054	19,124,718	20,356,232	17,073,811	11,513,703	7,739,158	5,875,445	11,282,782	169,705,691
15	804	NATURAL GAS CITY GATE PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
16	805	OTHER GAS PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
17	806	EXCHANGE GAS	-	-	-	-	-	-	-	-	-	-	-	-	-
18	807	PURCHASED GAS EXPENSE	81,689	71,615	72,618	102,016	65,259	64,515	67,432	68,491	76,913	65,819	71,144	70,409	877,920
19	808	GAS WITHDRAWN FROM STORAGE	(12,552,843)	(12,931,156)	(11,984,257)	(10,071,655)	1,973,221	9,274,110	14,278,161	12,978,005	9,572,149	3,387,650	759,027	(7,636,661)	(2,954,248)
20	810	GAS USED FOR COMPRESSOR STATION FUEL	-	-	-	(32,000)	(45,000)	(200,000)	(200,000)	(200,000)	(160,000)	(50,000)	(20,000)	-	(907,000)
21	812	GAS USED FOR OTHER UTILITY OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-
22	813	OTHER GAS SUPPLY EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
23	814	OPERATION SUPERVISION AND ENGINEERING	37,645	37,465	38,087	45,434	38,653	46,784	51,624	51,954	52,241	46,107	48,199	38,073	532,266
24	816	WELLS EXPENSE	32,000	29,000	30,000	36,000	33,000	47,000	39,500	41,500	40,500	35,500	28,500	28,500	421,000
25	817	LINES EXPENSE	74,823	70,687	58,279	61,066	58,271	52,890	55,402	50,779	52,396	45,966	51,191	54,237	685,987
26	818	COMPRESSOR STATION EXPENSES	151,081	125,539	133,917	180,234	160,559	175,832	156,118	164,106	179,019	140,664	150,216	154,204	1,871,489
27	819	COMPRESSOR STATION FUEL AND POWER	-	-	-	4,000	20,000	125,000	155,500	83,000	29,000	8,500	20,000	-	580,500
28	821	PURIFICATION EXPENSES	34,887	23,036	23,921	47,406	71,701	252,362	248,430	240,751	212,782	122,007	83,432	33,931	1,394,646
29	823	GAS LOSSES	124,000	142,000	169,000	217,000	264,000	287,000	277,000	250,000	177,000	108,000	105,000	105,000	2,247,000
30	824	OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
31	825	STORAGE WELL ROYALTIES	16,916	16,917	16,918	16,917	16,917	16,913	16,917	16,917	16,917	16,917	16,917	16,917	203,000
32	826	RENTS-STORAGE FIELDS	-	-	-	-	-	-	-	-	-	-	-	-	-
33	830	MAINTENANCE SUPERVISION AND ENGINEERING	35,000	32,000	33,500	40,500	41,500	40,500	42,500	42,500	41,500	35,500	35,500	31,500	452,000
34	832	MAINTENANCE OF RESERVOIRS AND WELLS	52,500	51,500	44,500	53,500	46,500	49,500	50,500	50,500	53,500	173,500	104,000	91,500	821,500
35	833	MAINTENANCE OF LINES	13,500	13,500	15,500	16,500	15,500	15,500	13,500	14,500	15,500	10,500	11,500	11,500	167,000
36	834	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	110,784	86,784	87,784	127,784	113,665	117,535	104,620	87,274	82,654	72,654	71,654	84,783	1,147,975
37	835	MAINTENANCE OF REGULATING STATION EQUIPMENT	4,247	6,247	5,247	6,247	5,487	7,487	6,771	8,346	2,850	4,850	3,850	4,850	66,479
38	836	MAINTENANCE OF PURIFICATION EQUIPMENT	120,500	66,500	62,500	85,500	74,500	75,500	71,500	76,500	75,500	71,500	76,500	74,500	931,000
39	837	MAINTENANCE OF OTHER EQUIPMENT	18,150	16,150	15,150	13,557	14,389	17,389	10,373	11,373	15,471	10,948	13,948	12,373	169,271
40	850	OPERATION SUPERVISION AND ENGINEERING	44,357	43,628	44,567	45,037	41,099	39,936	44,401	44,437	48,247	42,438	45,270	44,676	528,093
41	851	SYSTEM CONTROL AND LOAD DISPATCHING	60,595	54,804	49,804	47,331	37,749	29,012	28,540	29,276	35,595	40,276	48,859	46,859	508,700
42	852	COMMUNICATION SYSTEM EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
43	856	MAIN EXPENSES	38,500	37,500	35,500	39,500	41,500	55,500	44,000	46,000	41,000	36,000	36,000	38,000	489,000
44	859	OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
45	860	RENTS-GAS TRANSMISSION	-	-	-	-	-	-	-	-	-	-	-	-	-
46	863	MAINTENANCE OF MAINS	144,750	133,750	142,000	718,000	20,000	12,000	-	-	-	13,000	23,000	57,000	1,263,500
47	870	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-
48	871	DISTRIBUTION LOAD DISPATCHING	61,650	56,595	56,595	57,859	49,540	29,540	33,595	33,595	37,387	31,068	48,650	43,650	539,724
49	874	MAINS AND SERVICES EXPENSES	234,770	238,926	224,742	297,045	243,054	248,921	241,773	245,292	264,012	257,235	287,977	273,607	3,057,354
50	875	MEASURING AND REGULATING STATION EXP - GEN.	93,704	95,079	77,385	68,960	64,877	67,667	55,963	61,109	72,477	79,273	80,596	89,988	907,078
51	876	MEASURING AND REGULATING STATION EXP - IND.	14,903	17,517	35,836	48,134	56,008	56,206	61,764	63,285	64,168	51,174	41,327	24,164	534,486
52	877	MEASURING AND REGULATING STATION EXP - CG	52,732	49,748	50,316	37,308	37,068	43,324	37,356	41,559	44,056	38,356	53,356	57,284	542,463
53	878	METER AND HOUSE REGULATOR EXPENSE	71,111	84,669	72,732	96,654	91,255	159,842	171,289	122,395	86,023	76,991	77,863	87,347	1,198,171
54	879	CUSTOMER INSTALLATIONS EXPENSE	9,000	9,000	9,000	9,000	9,000	11,000	9,000	13,000	11,000	9,000	12,000	9,000	119,000
55	880	OTHER EXPENSES	206,611	272,882	213,295	223,460	203,004	214,357	169,820	195,785	205,521	189,044	218,515	198,502	2,510,796
56	881	RENTS-GAS DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-	-	-
57	885	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-
58	886	MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	5,515	5,458	5,542	5,614	4,637	4,834	5,657	5,196	5,576	5,406	5,439	5,208	64,082
59	887	MAINTENANCE OF MAINS	977,086	920,350	1,057,316	1,048,024	891,113	884,364	796,919	759,408	849,863	821,413	949,232	1,003,730	10,958,818
60	889	MTCE OF MEASURING AND REGULATING STATION EXP - C	44,266	44,266	39,266	31,266	14,734	15,484	13,065	10,304	13,699	16,897	22,271	24,271	289,789
61	890	MTCE MEASURING AND REGULATING STATION EXP - IND.	17,299	16,101	16,299	13,685	9,936	12,685	23,412	20,789	24,609	16,313	17,313	205,754	205,754
62	891	MTCE MEASURING AND REGULATING STATION EXP - CG	44,700	26,173	28,412	27,412	75,809	20,349	21,985	20,560	32,135	21,985	24,512	22,631	366,663
63	892	MAINTENANCE OF SERVICES	290,941	303,327	293,096	332,002	284,131	309,910	289,885	315,451	317,455	314,257	314,890	312,326	3,677,671
64	893	MAINTENANCE OF METERS AND HOUSE REGULATORS	-	-	-	-	-	-	-	-	-	-	-	-	-
65	894	MAINTENANCE OF OTHER EQUIPMENT	9,416	11,416	10,416	9,416	9,416	9,416	5,425	7,425	9,850	7,425	8,425	9,850	107,896
66	901	CUSTOMER ACCTS SUPERVISION	71,271	72,178	70,018	76,201	62,945	62,523	67,971	71,620	77,254	63,239	74,054	68,754	838,026

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
COMPARISON OF GAS UTILITY ACTIVITY  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

SCHEDULE C-2.2  
SHEET 4 OF 4

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ORIGINAL \_\_\_ \_\_\_UPDATED \_\_\_ \_\_\_REVISED  
WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

Line No.	Acct No.	Account Description	Forecast Jul-15	Forecast Aug-15	Forecast Sep-15	Forecast Oct-15	Forecast Nov-15	Forecast Dec-15	Forecast Jan-16	Forecast Feb-16	Forecast Mar-16	Forecast Apr-16	Forecast May-16	Forecast Jun-16	TOTAL
67	902	METER READING EXPENSES	185,369	155,686	166,186	175,930	161,103	175,305	158,889	158,183	161,523	167,914	158,406	158,159	1,982,652
68	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	452,229	421,968	431,765	435,658	391,172	416,263	405,825	410,169	443,363	394,628	426,216	418,859	5,048,115
69	904	UNCOLLECTIBLE ACCOUNTS	103,235	91,212	102,198	52,447	23,010	48,508	136,195	61,153	53,898	39,387	17,620	106,137	835,000
70	905	MISC CUSTOMER ACCOUNTS EXPENSE	2,896	2,870	2,908	2,940	2,480	2,382	2,960	2,752	2,923	2,847	2,862	2,758	33,577
71	907	CUSTOMER SERVICE AND INFO SUPERVISION	5,405	5,254	6,161	5,942	5,618	5,251	5,703	5,492	6,038	5,208	6,078	5,563	67,714
72	908	CUSTOMER ASSISTANCE EXPENSES	336,554	454,601	363,773	337,673	352,239	354,055	218,647	232,142	296,536	261,773	415,873	363,666	3,987,533
73	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	5,491	5,491	5,491	5,491	5,179	4,304	4,311	4,618	5,529	5,477	5,477	5,477	62,334
74	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	8,651	3,611	8,651	5,531	8,315	5,051	981	3,635	8,838	7,744	5,329	9,078	75,416
75	911	SALES SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
76	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
77	913	ADVERTISING EXPENSES	30,000	-	-	-	-	-	-	-	30,000	-	-	-	60,000
78	916	MISC SALES EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
79	920	ADMINISTRATIVE AND GENERAL SALARIES	599,999	580,232	600,822	615,070	528,982	528,418	582,095	583,358	665,537	545,731	607,391	596,254	7,033,889
80	921	OFFICE SUPPLIES AND EXPENSES	138,264	128,793	133,112	136,151	132,136	139,259	134,715	140,863	150,205	141,089	131,735	158,404	1,664,726
81	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(69,536)	(67,508)	(69,418)	(70,763)	(63,183)	(63,861)	(67,625)	(68,353)	(75,865)	(65,734)	(69,921)	(71,124)	(822,890)
82	923	OUTSIDE SERVICES	310,282	351,573	427,483	311,141	328,583	444,805	324,047	337,353	374,606	341,627	360,778	410,408	4,322,686
83	924	PROPERTY INSURANCE	93,860	85,358	85,358	93,860	85,358	86,744	94,145	85,358	85,358	122,602	107,435	107,435	1,132,870
84	925	INJURIES AND DAMAGES	75,710	62,859	69,267	73,380	63,241	72,556	76,405	67,662	74,909	79,613	68,237	76,010	859,848
85	926	EMPLOYEE PENSION AND BENEFITS	932,600	933,222	932,394	896,732	945,072	965,558	876,137	870,206	853,483	870,337	873,571	876,558	10,825,869
86	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
87	928	REGULATORY COMMISSION EXPENSES	19,127	19,127	19,127	19,127	19,127	19,127	13,639	13,639	13,639	13,639	13,639	13,639	196,596
88	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	(17,000)	(90,000)	(110,000)	(120,000)	(110,000)	(90,000)	(60,000)	-	(597,000)
89	930.1	GENERAL ADVERTISING EXPENSES	5,274	5,274	5,274	5,274	5,341	5,341	5,288	5,288	5,288	5,288	5,288	5,288	63,505
90	930.2	MISC GENERAL EXPENSES	32,369	36,386	37,579	34,544	34,936	38,239	52,304	39,107	39,233	40,240	45,224	41,085	471,244
91	931	RENTS	28,889	28,889	28,262	28,262	28,262	27,742	29,191	29,191	29,191	28,640	28,640	28,640	343,799
92	935	MAINTENANCE OF GENERAL PLANT	37,592	31,902	32,406	33,364	22,643	28,192	24,462	23,894	33,432	36,226	33,196	29,985	367,294
93		OPERATING (INCOME) LOSS	818,497	445,588	443,422	(584,677)	(5,603,128)	(11,128,882)	(14,141,459)	(12,066,586)	(7,720,186)	(3,457,556)	(1,077,260)	249,230	(53,822,999)

**Louisville Gas and Electric Company**  
**Case No. 2014-00372**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/16; Base Period 12ME 2/28/15)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(d)**  
**Sponsoring Witness: Kent W. Blake**

**Description of Filing Requirement:**

*A summary of jurisdictional adjustments to operating income by major account with supporting schedules for individual adjustments and jurisdictional factors.*

**Response:**

See attached.

SCHEDULE D

JURISDICTIONAL ADJUSTMENT OF OPERATING INCOME

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2014-00372 - ELECTRIC OPERATIONS

BASE PERIOD : FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

FORECASTED PERIOD : FOR THE 12 MONTHS ENDED JUNE 30, 2016

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
D-1	SUMMARY OF JURISDICTIONAL ADJUSTMENTS
D-2	JURISDICTIONAL ADJUSTMENTS
D-2.1	JURISDICTIONAL PRO FORMA ADJUSTMENTS
WPD-2	JURISDICTIONAL ADJUSTMENTS WORKPAPER
WPD-2.1a	JURISDICTIONAL PRO FORMA ADJUSTMENTS WORKPAPER
WPD-2.1b	JURISDICTIONAL PRO FORMA ADJUSTMENTS WORKPAPER

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
SUMMARY OF JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015 AND FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_X\_\_BASE PERIOD \_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_\_ UPDATED \_\_\_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE D-1  
PAGE 1 OF 9  
WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (Note 1)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (Note 2)
			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
1		<b>OPERATING REVENUES</b>						
2		<u>SALES OF ELECTRICITY:</u>						
3	440	RESIDENTIAL	374,856,107	11,475,944	386,332,051	-	386,332,051	Variance reflects forecasted increase in billing determinants from the base period to the forecasted period at current tariff rates.
4	442.2	COMMERCIAL	315,542,143	4,287,220	319,829,364	-	319,829,364	Variance reflects forecasted increase in billing determinants from the base period to the forecasted period at current tariff rates.
5	442.3	INDUSTRIAL	169,755,048	5,882,134	175,637,183	(127,588)	175,509,594	Variance reflects forecasted increase in billing determinants from the base period to the forecasted period at current tariff rates.
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	2,799,488	467,497	3,266,985	-	3,266,985	Variance reflects forecasted increase in billing determinants from the base period to the forecasted period at current tariff rates.
7	445	OTHER SALES TO PUBLIC AUTHORITIES	85,064,745	(3,383,438)	81,681,307	-	81,681,307	Variance reflects forecasted change in billing determinants from the base period to the forecasted period at current tariff rates.
8		TOTAL SALES TO ULTIMATE CONSUMERS	948,017,531	18,729,358	966,746,889	(127,588)	966,619,301	
9	447	SALES FOR RESALE	104,646,410	(32,852,013)	71,794,397	(8,932,269)	62,862,127	Variance is based on generation and off-system sales forecast which reflects both sales to third parties as well as intercompany sales to KU. The forecasted period reflects changes in available generation due to addition of Cane Run 7 and retirement of Cane Run units 4, 5, and 6.
10	449.1	PROVISION FOR RATE REFUNDS	-	-	-	-	-	
11		TOTAL SALES OF ELECTRICITY	1,052,663,941	(14,122,655)	1,038,541,286	(9,059,857)	1,029,481,428	
12		<u>OTHER OPERATING REVENUES:</u>						
13	450	LATE PAYMENT CHARGES	2,392,134	82,473	2,474,607	-	2,474,607	Variance is based on projected revenue increase.
14	451	ELECTRIC SERVICE REVENUES	2,857,190	(531,988)	2,325,202	-	2,325,202	Variance reflects assumption of lower reconnects given severity of early 2014 winter weather.
15	454	RENT FROM ELECTRIC PROPERTY	3,587,955	156,890	3,744,845	-	3,744,845	Variance reflects trend in this account and is based on a historic average.
16	456	OTHER MISCELLANEOUS REVENUE	7,376,603	(750,658)	6,625,945	-	6,625,945	Variance is due primarily to the expiration of two transmission contracts.
17		TOTAL OTHER OPERATING REVENUES	16,213,881	(1,043,283)	15,170,598	-	15,170,598	
18		<b>TOTAL OPERATING REVENUES</b>	1,068,877,822	(15,165,938)	1,053,711,884	(9,059,857)	1,044,652,026	



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
SUMMARY OF JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015 AND FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_X\_\_BASE PERIOD \_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_ UPDATED \_\_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE D-1  
PAGE 2 OF 9  
WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (Note 1)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (Note 2)
			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
19		<b>OPERATING EXPENSES</b>						
20		<u>OPERATION AND MAINTENANCE EXPENSES:</u>						
21		<u>STEAM GENERATION:</u>						
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	5,245,552	924,297	6,169,849	-	6,169,849	Variance reflects changes in headcount, assumed 3% average wage inflation and changes in generation fleet.
23	501	FUEL	362,249,836	(60,310,956)	301,938,880	-	301,938,880	Variance reflects generation forecast inclusive of the retirements of Cane Run units 4-6.
24	502	STEAM EXPENSES	34,636,448	(12,433,590)	22,202,858	-	22,202,858	Variance reflects generation forecast inclusive of the retirements of Cane Run units 4-6.
25	504	STEAM TRANSFERRED-CREDIT	-	-	-	-	-	
26	505	ELECTRIC EXPENSES	881,240	(66,220)	815,020	-	815,020	Variance reflects generation forecast inclusive of the retirements of Cane Run units 4-6.
27	506	MISC STEAM POWER EXPENSES	19,049,512	(5,745,557)	13,303,955	-	13,303,955	Variance reflects generation forecast inclusive of the retirements of Cane Run units 4-6.
28	507	RENTS	26,022	(26,022)	-	-	-	- Item not budgeted in forecast period due to immateriality.
29	509	ALLOWANCES	115,546	(51,420)	64,126	-	64,126	Variance reflects generation forecast inclusive of the retirements of Cane Run units 4-6.
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	1,718,245	(492,932)	1,225,313	-	1,225,313	Variance reflects generation forecast inclusive of the retirements of Cane Run units 4-6.
31	511	MAINTENANCE OF STRUCTURES	3,097,566	(298,514)	2,799,052	-	2,799,052	Variance reflects generation forecast inclusive of the retirements of Cane Run units 4-6.
32	512	MAINTENANCE OF BOILER PLANT	38,748,596	(7,353,069)	31,395,527	-	31,395,527	Variance reflects generation forecast inclusive of the retirements of Cane Run units 4-6.
33	513	MAINTENANCE OF ELECTRIC PLANT	11,912,241	(2,372,231)	9,540,010	-	9,540,010	Variance reflects generation forecast inclusive of the retirements of Cane Run units 4-6.
34	514	MAINTENANCE OF MISC STEAM PLANT	2,627,603	(189,411)	2,438,192	-	2,438,192	Variance reflects generation forecast inclusive of the retirements of Cane Run units 4-6.
35		TOTAL STEAM GENERATION	480,308,407	(88,415,625)	391,892,782	-	391,892,782	
36		<u>HYDRAULIC GENERATION:</u>						
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	119,633	(2,007)	117,626	-	117,626	Customary changes in the ordinary course of business.
38	536	WATER FOR POWER	41,563	(1,747)	39,816	-	39,816	Customary changes in the ordinary course of business.
39	537	HYDRAULIC EXPENSES	-	-	-	-	-	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
SUMMARY OF JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015 AND FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_X\_\_BASE PERIOD \_\_X\_\_FORECASTED PERIOD  
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WORKPAPER REFERENCE NO(S):

SCHEDULE D-1  
PAGE 3 OF 9  
WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (Note 1)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (Note 2)
			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
40	538	ELECTRIC EXPENSES	285,688	50,659	336,347	-	336,347	Variance reflects more labor in the forecasted period, as seven of the eight units are past their complete renovations by the end of the forecasted period and are running on a more regular basis.
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	192,549	(24,794)	167,755	-	167,755	Customary changes in the ordinary course of business.
42	540	RENTS	400,186	16,742	416,928	-	416,928	Customary changes in the ordinary course of business.
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	
44	542	MAINTENANCE OF STRUCTURES	395,968	36,510	432,478	-	432,478	Customary changes in the ordinary course of business.
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	156,985	4,572	161,557	-	161,557	Customary changes in the ordinary course of business.
46	544	MAINTENANCE OF ELECTRIC PLANT	316,723	42,342	359,065	-	359,065	Variance reflects repairs to turbine generator in forecasted period greater than in the base.
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	-	-	-	-	-	
48		TOTAL HYDRAULIC GENERATION	<u>1,909,296</u>	<u>122,276</u>	<u>2,031,572</u>	<u>-</u>	<u>2,031,572</u>	
49		<u>OTHER GENERATION:</u>						
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	29,145	(21,053)	8,092	-	8,092	Customary changes in the ordinary course of business.
51	547	OTHER FUEL	35,834,885	25,439,443	61,274,328	-	61,274,328	Variance is based on generation forecast inclusive of the addition of Cane Run unit 7.
52	548	GENERATION EXPENSES	200,207	(13,122)	187,084	-	187,084	Customary changes in the ordinary course of business.
53	549	MISC OTHER POWER GENERATION EXPENSES	(5,491)	1,192,742	1,187,250	-	1,187,250	Variance is based on generation forecast inclusive of the addition of Cane Run unit 7.
54	550	RENTS	8,234	(8,234)	-	-	-	Item not budgeted in forecast period due to immateriality.
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	9,906	(9,494)	412	-	412	Customary changes in the ordinary course of business.
56	552	MAINTENANCE OF STRUCTURES	38,962	78,931	117,893	-	117,893	Variance is based on generation forecast inclusive of the addition of Cane Run unit 7.
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	1,578,161	(255,277)	1,322,884	-	1,322,884	Maintenance on simple cycle CT's in the base period greater than in the forecasted period.
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	50,000	2,114,567	2,164,567	-	2,164,567	Variance is based on generation forecast inclusive of the addition of Cane Run unit 7.
59		TOTAL OTHER GENERATION	<u>37,744,008</u>	<u>28,518,502</u>	<u>66,262,511</u>	<u>-</u>	<u>66,262,511</u>	
60		<u>OTHER POWER SUPPLY:</u>						

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LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL (1) \$	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD (2) \$	FORECASTED PERIOD JURISDICTIONAL (3) \$	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (Note 1) (4) \$	PRO FORMA FORECASTED PERIOD JURISDICTIONAL (5) \$	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (Note 2) (6)
61	555	PURCHASED POWER	45,713,230	22,468,973	68,182,202	-	68,182,202	Variance is based on generation forecast inclusive of the addition of Cane Run 7 and the retirement of Cane Run 4-6, along with the Bluegrass capacity purchase and tolling agreement.
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	1,405,325	(41,807)	1,363,518	-	1,363,518	Customary changes in the ordinary course of business.
63	557	OTHER EXPENSES	208,071	686,384	894,455	-	894,455	Base period included a reclassification of costs to Account 502 and Account 506.
64		TOTAL OTHER POWER SUPPLY	47,326,625	23,113,550	70,440,175	-	70,440,175	
65		TOTAL PRODUCTION EXPENSES	567,288,337	(36,661,297)	530,627,040	-	530,627,040	
66		<u>TRANSMISSION EXPENSES:</u>						
67	560	TRANS OPERATION SUPERVISION AND ENGINEERING	933,634	(3,845)	929,789	-	929,789	Customary changes in the ordinary course of business based on specific work scheduled in a given period charged in accordance with the Transmission Coordination Agreement inclusive of wage and cost inflation.
68	561	LOAD DISPATCHING	2,019,829	(12,472)	2,007,357	-	2,007,357	Customary changes in the ordinary course of business based on specific work scheduled in a given period charged in accordance with the Transmission Coordination Agreement inclusive of wage and cost inflation.
69	562	STATION EXPENSES	1,458,636	(52,042)	1,406,594	-	1,406,594	Customary changes in the ordinary course of business based on specific work scheduled in a given period charged in accordance with the Transmission Coordination Agreement inclusive of wage and cost inflation.
70	563	OVERHEAD LINE EXPENSES	350,577	128,718	479,295	-	479,295	Customary changes in the ordinary course of business based on specific work scheduled in a given period charged in accordance with the Transmission Coordination Agreement inclusive of wage and cost inflation.
71	564	UNDERGROUND LINE EXPENSES	-	-	-	-	-	
72	565	TRANSMISSION OF ELECTRICITY BY OTHERS	1,174,059	(10,732)	1,163,327	-	1,163,327	Customary changes in the ordinary course of business based on specific work scheduled in a given period charged in accordance with the Transmission Coordination Agreement inclusive of wage and cost inflation.
73	566	MISC TRANSMISSION EXPENSES	5,633,742	119,118	5,752,860	-	5,752,860	Customary changes in the ordinary course of business based on specific work scheduled in a given period charged in accordance with the Transmission Coordination Agreement inclusive of wage and cost inflation.
74	567	RENTS	29,334	(24,906)	4,428	-	4,428	Customary changes in the ordinary course of business based on specific work scheduled in a given period charged in accordance with the Transmission Coordination Agreement inclusive of wage and cost inflation.
75	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	

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			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
76	569	MAINTENANCE OF STRUCTURES	(88)	88	-	-	-	Customary changes in the ordinary course of business based on specific work scheduled in a given period charged in accordance with the Transmission Coordination Agreement inclusive of wage and cost inflation.
77	570	MAINTENANCE OF STATION EQUIPMENT	1,187,870	170,884	1,358,754	-	1,358,754	Customary changes in the ordinary course of business based on specific work scheduled in a given period charged in accordance with the Transmission Coordination Agreement inclusive of wage and cost inflation.
78	571	MAINTENANCE OF OVERHEAD LINES	1,861,721	346,689	2,208,410	-	2,208,410	Customary changes in the ordinary course of business based on specific work scheduled in a given period charged in accordance with the Transmission Coordination Agreement inclusive of wage and cost inflation.
79	572	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	
80	573	MAINTENANCE OF MISC TRANSMISSION PLANT	108,626	(45,693)	62,933	-	62,933	Miscellaneous substation maintenance charged here is budgeted to Account 570.
81	575	MISO DAY 1 AND 2 EXPENSE	(296,261)	26,753	(269,508)	-	(269,508)	Reflects MISO regulatory liability amortization.
82		TOTAL TRANSMISSION EXPENSES	14,461,680	642,559	15,104,239	-	15,104,239	
83		<u>DISTRIBUTION EXPENSES:</u>						
84	580	DISTR OPERATION SUPERVISION AND ENGINEERING	1,730,146	13,015	1,743,161	-	1,743,161	Variance is due to primarily to an increase in substation administrative expenses offset by a decrease in storm expenses which are budgeted based on a 10-year historical average.
85	581	LOAD DISPATCHING	677,856	(106,260)	571,596	-	571,596	Customary changes in the ordinary course of business reflective of system needs and reliability-based maintenance expectations and storm activity.
86	582	STATION EXPENSES	1,353,526	(85,784)	1,267,742	-	1,267,742	Variance reflects higher painting expense in the base period.
87	583	OVERHEAD LINE EXPENSES	6,564,003	(1,555,880)	5,008,123	-	5,008,123	Customary changes in the ordinary course of business reflective of system needs and reliability-based maintenance expectations and storm activity.
88	584	UNDERGROUND LINE EXPENSES	470,481	(290,460)	180,021	-	180,021	Decrease is due primarily to lower underground repairs in the forecasted period, which is offset in overhead lines Accounts 583 and 593.
89	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	-	
90	586	METER EXPENSES	7,500,695	(329,515)	7,171,180	-	7,171,180	Customary changes in the ordinary course of business reflective of system needs and reliability-based maintenance expectations.
91	587	CUSTOMER INSTALLATIONS EXPENSES	(211,314)	123,306	(88,008)	-	(88,008)	Customary changes in the ordinary course of business.

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			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
92	588	MISC DISTRIBUTION EXPENSES	3,374,630	436,190	3,810,820	-	3,810,820	Increase is due to a change in methodology on Facility/Security expenses (clearing) that changed allocation percentage between various FERC accounts.
93	589	RENTS	5,953	(5,953)	-	-	-	- Item not budgeted in forecast period due to immateriality.
94	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	116,288	(67,101)	49,187	-	49,187	Decrease is due primarily to lower storm expenses in the forward test year.
95	591	MAINTENANCE OF STRUCTURES	(160,506)	160,506	-	-	-	Increase is due to a change in methodology on Facility/Security expenses (clearing) that changed allocation percentage between various accounts.
96	592	MAINTENANCE OF STATION EQUIPMENT	1,011,176	9,179	1,020,355	-	1,020,355	Customary changes in the ordinary course of business reflective of system needs and reliability-based maintenance expectations.
97	593	MAINTENANCE OF OVERHEAD LINES	22,661,125	482,682	23,143,807	-	23,143,807	Customary changes in the ordinary course of business reflective of system needs and reliability-based maintenance expectations.
98	594	MAINTENANCE OF UNDERGROUND LINES	2,100,041	(91,231)	2,008,810	-	2,008,810	Customary changes in the ordinary course of business reflective of system needs and reliability-based maintenance expectations.
99	595	MAINTENANCE OF LINE TRANSFORMERS	204,232	196,257	400,489	-	400,489	Increase is due primarily to budgets for transformer installation labor and maintenance of line transformers in this account, with actual charges in Accounts 583 and 584.
100	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	450,340	(37,256)	413,084	-	413,084	Customary changes in the ordinary course of business.
101	597	MAINTENANCE OF METERS	-	-	-	-	-	
102	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	1,771,696	(1,024,208)	747,488	-	747,488	Decrease is due to a change in methodology on Facility/Security expenses (clearing) that changed the allocation percentage between various accounts and slightly lower storm expenses in the forward test year.
103		TOTAL DISTRIBUTION EXPENSES	49,620,370	(2,172,515)	47,447,855	-	47,447,855	
104		<u>CUSTOMER ACCOUNTS EXPENSES:</u>						
105	901	CUSTOMER ACCTS SUPERVISION	1,097,264	(73,010)	1,024,255	-	1,024,255	Customary changes in the ordinary course of business. Also the Residential Call Center were budgeted to Account 903 rather than Account 901.
106	902	METER READING EXPENSES	2,376,907	46,335	2,423,242	-	2,423,242	Customary changes in the ordinary course of business.
107	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	5,578,961	590,958	6,169,918	-	6,169,918	Customary changes in the ordinary course of business. Also the Residential Call Center were budgeted to Account 903 rather than Account 901.
108	904	UNCOLLECTIBLE ACCOUNTS	3,581,498	(388,498)	3,193,000	-	3,193,000	Lower bad debt % of revenues assumed in forecasted period than experienced in the base period.

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109	905	MISC CUSTOMER ACCOUNTS EXPENSE	(5,168)	46,207	41,039	-	41,039	Increase is due to a change in methodology on Facility/Security expenses (clearing) that changed the allocation percentage between various accounts.
110		TOTAL CUSTOMER ACCOUNTS EXPENSES	12,629,462	221,991	12,851,453	-	12,851,453	
111		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>						
112	907	CUSTOMER SERVICE AND INFO SUPERVISION	272,524	(58,095)	214,429	-	214,429	Customary changes in the ordinary course of business.
113	908	CUSTOMER ASSISTANCE EXPENSES	(10,492)	470,017	459,525	-	459,525	Increase is due primarily to higher outside services and labor in Marketing and Performance and higher travel for Economic Development in the forecasted period.
114	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	167,938	29,453	197,392	-	197,392	Customary changes in the ordinary course of business.
115	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	519,194	(280,378)	238,816	-	238,816	Decrease is primarily due to lower outside services costs in the forecasted period.
116		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	949,165	160,997	1,110,162	-	1,110,162	
117		<u>SALES EXPENSES:</u>						
118	911	SALES SUPERVISION	-	-	-	-	-	
119	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	
120	913	ADVERTISING EXPENSES	2,996	187,004	190,000	(190,000)	-	Expenses are removed from net operating income in setting base rates.
121	916	MISC SALES EXPENSES	-	-	-	-	-	
122		TOTAL SALES EXPENSES	2,996	187,004	190,000	(190,000)	-	
123		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>						
124	920	ADMINISTRATIVE AND GENERAL SALARIES	25,007,476	1,692,423	26,699,899	-	26,699,899	Variance reflects changes in headcount and assumed 3% average wage inflation.
125	921	OFFICE SUPPLIES AND EXPENSES	6,665,194	(366,173)	6,299,021	-	6,299,021	Variance reflects lower spending planned for general office supplies and expenses for various groups along with reclasses of expenses charged to other accounts.
126	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(3,626,663)	(378,805)	(4,005,467)	-	(4,005,467)	The account is credited for a portion of expenses in 920 and 921 accounts that are transferred to construction costs. It reflects the cost increases above and the level of construction activity.
127	923	OUTSIDE SERVICES	15,878,541	382,994	16,261,535	-	16,261,535	Variance reflects higher level of contracted support for customer service initiatives and technology software and hardware maintenance.

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			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
128	924	PROPERTY INSURANCE	4,130,442	131,305	4,261,747	1,078,924	5,340,671	Variance reflects growth in assets, replacement values and rates.
129	925	INJURIES AND DAMAGES	3,612,651	(389,219)	3,223,432	-	3,223,432	Variance reflects \$400k of workers comp credits within the base period.
130	926	EMPLOYEE PENSION AND BENEFITS	29,690,142	2,481,654	32,171,797	-	32,171,797	Variance reflects higher pension expense due primarily to mortality table updates, higher medical costs assuming 6% annual growth and other benefit changes tied to the labor forecast.
131	927	FRANCHISE REQUIREMENTS	17,714	(17,714)	-	-	-	- Item not budgeted in forecast period due to immateriality.
132	928	REGULATORY COMMISSION EXPENSES	803,958	260,766	1,064,724	-	1,064,724	Forecasted period reflects rate case expense amortization and an increase in FERC annual fees.
133	929	DUPLICATE CHARGES--CREDIT	(129,973)	129,973	-	-	-	- Item not budgeted in forecast period due to immateriality.
134	930.1	GENERAL ADVERTISING EXPENSES	498,884	(128,253)	370,632	(370,632)	-	Expenses are removed from net operating income in setting base rates.
135	930.2	MISC GENERAL EXPENSES	3,185,542	(435,254)	2,750,288	-	2,750,288	Variance reflects a greater level of association dues and R&D expenses in the base period.
136	931	RENTS	1,499,478	(206,140)	1,293,338	-	1,293,338	Variance reflects operating expenses budgeted to Account 921.
137	935	MAINTENANCE OF GENERAL PLANT	407,584	463,374	870,958	-	870,958	Variance is driven by planned expenses for general plant maintenance for facilities along with higher O&M support of telecom equipment after previous capital investments are now complete.
138		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	87,640,970	3,620,932	91,261,903	708,292	91,970,195	
139		TOTAL OPERATION AND MAINTENANCE EXPENSES	732,592,980	(34,000,328)	698,592,652	518,292	699,110,944	
140	403-404	DEPRECIATION AND AMORTIZATION	127,422,257	(10,203,822)	117,218,435	79,118	117,297,553	Depreciation is based on additions to Plant In Service per the Company's capital plan at currently approved depreciation rates.
141	408	TAXES OTHER THAN INCOME TAXES	27,380,862	2,498,196	29,879,058	-	29,879,058	Taxes Other Than Income Taxes includes property taxes, payroll taxes, and regulatory assessment fees. The Property Tax adjustment is based on the most recent property tax assessment and tax rates, multiplied by the forecasted amount of property. The Payroll Tax adjustment is made according to current tax rates and employee wages for the forecast period. Regulatory Assessment Fees are based on recent rates multiplied by forecasted revenues
142	409-411	FEDERAL INCOME TAXES	41,321,267	8,460,755	49,782,022	1,859,709	51,641,731	Variance reflects changes in pre-tax income and production tax credit. See Schedule E.
143	409-411	STATE INCOME TAXES	7,417,434	1,109,584	8,527,018	344,484	8,871,502	Variance reflects changes in pre-tax income and production tax credit. See Schedule E.

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144	411.4	INVESTMENT TAX CREDIT	(1,619,701)	404,839	(1,214,862)	-	(1,214,862)	Adjustment to reflect amortization of investment tax credits.
145	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	(427)	427	-	-	-	
146		<b>TOTAL OPERATING EXPENSES</b>	<u>934,514,671</u>	<u>(31,730,348)</u>	<u>902,784,323</u>	<u>2,801,604</u>	<u>905,585,927</u>	
147		<b>NET OPERATING INCOME</b>	<u>134,363,151</u>	<u>16,564,410</u>	<u>150,927,561</u>	<u>(11,861,461)</u>	<u>139,066,100</u>	

**Note 1 - See Schedule D-2.1 and testimony for a descriptions of the adjustments.**

**Note 2 - In general, these adjustments represent variances between the Base Period and the end of the Forecasted Period.**



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LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM			
			\$	\$	\$	\$		\$
1		<b><u>OPERATING REVENUES</u></b>						
2		<b><u>SALES OF ELECTRICITY:</u></b>						
3	440	RESIDENTIAL	(15,284,462)	(21,642,268)	(300,393)	(37,227,123)	100.000%	(37,227,123)
4	442.2	COMMERCIAL	(7,181,135)	(19,526,005)	(345,039)	(27,052,179)	100.000%	(27,052,179)
5	442.3	INDUSTRIAL	(2,228,821)	(11,248,732)	(651,730)	(14,129,284)	100.000%	(14,129,284)
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	(126)	(125,392)	3,720	(121,798)	100.000%	(121,798)
7	445	OTHER SALES TO PUBLIC AUTHORITIES	(1,225,650)	(5,180,804)	(272,835)	(6,679,289)	100.000%	(6,679,289)
8		TOTAL SALES TO ULTIMATE CONSUMERS	(25,920,193)	(57,723,202)	(1,566,277)	(85,209,672)		(85,209,672)
9	447	SALES FOR RESALE	-	-	-	-	100.000%	-
10	449.1	PROVISION FOR RATE REFUNDS	-	-	-	-	0.000%	-
11		TOTAL SALES OF ELECTRICITY	(25,920,193)	(57,723,202)	(1,566,277)	(85,209,672)		(85,209,672)
12		<b><u>OTHER OPERATING REVENUES:</u></b>						
13	450	LATE PAYMENT CHARGES	-	-	-	-	100.000%	-
14	451	ELECTRIC SERVICE REVENUES	-	-	-	-	100.000%	-
15	454	RENT FROM ELECTRIC PROPERTY	-	-	-	-	100.000%	-
16	456	OTHER MISCELLANEOUS REVENUE	-	-	-	-	100.000%	-
17		TOTAL OTHER OPERATING REVENUES	-	-	-	-		-
18		<b>TOTAL OPERATING REVENUES</b>	(25,920,193)	(57,723,202)	(1,566,277)	(85,209,672)		(85,209,672)
19		<b><u>OPERATING EXPENSES</u></b>						
20		<b><u>OPERATION AND MAINTENANCE EXPENSES:</u></b>						
21		<b><u>STEAM GENERATION:</u></b>						
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
23	501	FUEL	-	(250,453)	(803,619)	(1,054,072)	100.000%	(1,054,072)
24	502	STEAM EXPENSES	-	(305,453)	-	(305,453)	100.000%	(305,453)
25	504	STEAM TRANSFERRED-CREDIT	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

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WITNESS: R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM			
			\$	\$	\$	\$		\$
26	505	ELECTRIC EXPENSES	-	-	-	-	100.000%	-
27	506	MISC STEAM POWER EXPENSES	-	(2,696,122)	-	(2,696,122)	100.000%	(2,696,122)
28	507	RENTS	-	-	-	-	100.000%	-
29	509	ALLOWANCES	-	(119,189)	-	(119,189)	100.000%	(119,189)
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
31	511	MAINTENANCE OF STRUCTURES	-	-	-	-	100.000%	-
32	512	MAINTENANCE OF BOILER PLANT	-	(278,984)	-	(278,984)	100.000%	(278,984)
33	513	MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	100.000%	-
34	514	MAINTENANCE OF MISC STEAM PLANT	-	-	-	-	100.000%	-
35		TOTAL STEAM GENERATION	-	(3,650,201)	(803,619)	(4,453,820)		(4,453,820)
36		<u>HYDRAULIC GENERATION:</u>						
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
38	536	WATER FOR POWER	-	-	-	-	100.000%	-
39	537	HYDRAULIC EXPENSES	-	-	-	-	100.000%	-
40	538	ELECTRIC EXPENSES	-	-	-	-	100.000%	-
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	-	-	-	-	100.000%	-
42	540	RENTS	-	-	-	-	100.000%	-
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
44	542	MAINTENANCE OF STRUCTURES	-	-	-	-	100.000%	-
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	-	-	-	-	100.000%	-
46	544	MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	100.000%	-
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	-	-	-	-	100.000%	-
48		TOTAL HYDRAULIC GENERATION	-	-	-	-		-
49		<u>OTHER GENERATION:</u>						
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
51	547	OTHER FUEL	-	-	-	-	100.000%	-
52	548	GENERATION EXPENSES	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
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WITNESS: R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM			
			\$	\$	\$	\$		\$
53	549	MISC OTHER POWER GENERATION EXPENSES	-	-	-	-	100.000%	-
54	550	RENTS	-	-	-	-	100.000%	-
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
56	552	MAINTENANCE OF STRUCTURES	-	-	-	-	100.000%	-
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	-	-	-	-	100.000%	-
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	-	-	-	-	100.000%	-
59		TOTAL OTHER GENERATION	-	-	-	-		-
60		<u>OTHER POWER SUPPLY:</u>						
61	555	PURCHASED POWER	-	-	-	-	100.000%	-
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	-	-	-	-	100.000%	-
63	557	OTHER EXPENSES	-	-	-	-	100.000%	-
64		TOTAL OTHER POWER SUPPLY	-	-	-	-		-
65		TOTAL PRODUCTION EXPENSES	-	(3,650,201)	(803,619)	(4,453,820)		(4,453,820)
66		<u>TRANSMISSION EXPENSES:</u>						
67	560	TRANS OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
68	561	LOAD DISPATCHING	-	-	-	-	100.000%	-
69	562	STATION EXPENSES	-	-	-	-	100.000%	-
70	563	OVERHEAD LINE EXPENSES	-	-	-	-	100.000%	-
71	564	UNDERGROUND LINE EXPENSES	-	-	-	-	100.000%	-
72	565	TRANSMISSION OF ELECTRICITY BY OTHERS	-	-	-	-	100.000%	-
73	566	MISC TRANSMISSION EXPENSES	-	-	-	-	100.000%	-
74	567	RENTS	-	-	-	-	100.000%	-
75	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
76	569	MAINTENANCE OF STRUCTURES	-	-	-	-	100.000%	-
77	570	MAINTENANCE OF STATION EQUIPMENT	-	-	-	-	100.000%	-
78	571	MAINTENANCE OF OVERHEAD LINES	-	-	-	-	100.000%	-
79	572	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD  
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WITNESS: R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM			
			\$	\$	\$	\$		\$
80	573	MAINTENANCE OF MISC TRANSMISSION PLANT	-	-	-	-	100.000%	-
81	575	MISO DAY 1 AND 2 EXPENSE	-	-	-	-	100.000%	-
82		TOTAL TRANSMISSION EXPENSES	-	-	-	-		-
83		<u>DISTRIBUTION EXPENSES:</u>						
84	580	DISTR OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
85	581	LOAD DISPATCHING	-	-	-	-	100.000%	-
86	582	STATION EXPENSES	-	-	-	-	100.000%	-
87	583	OVERHEAD LINE EXPENSES	-	-	-	-	100.000%	-
88	584	UNDERGROUND LINE EXPENSES	-	-	-	-	100.000%	-
89	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	100.000%	-
90	586	METER EXPENSES	-	-	-	-	100.000%	-
91	587	CUSTOMER INSTALLATIONS EXPENSES	-	-	-	-	100.000%	-
92	588	MISC DISTRIBUTION EXPENSES	-	-	-	-	100.000%	-
93	589	RENTS	-	-	-	-	100.000%	-
94	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
95	591	MAINTENANCE OF STRUCTURES	-	-	-	-	100.000%	-
96	592	MAINTENANCE OF STATION EQUIPMENT	-	-	-	-	100.000%	-
97	593	MAINTENANCE OF OVERHEAD LINES	-	-	-	-	100.000%	-
98	594	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	100.000%	-
99	595	MAINTENANCE OF LINE TRANSFORMERS	-	-	-	-	100.000%	-
100	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	-	-	-	-	100.000%	-
101	597	MAINTENANCE OF METERS	-	-	-	-	100.000%	-
102	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	-	-	-	-	100.000%	-
103		TOTAL DISTRIBUTION EXPENSES	-	-	-	-		-
104		<u>CUSTOMER ACCOUNTS EXPENSES:</u>						
105	901	CUSTOMER ACCTS SUPERVISION	-	-	-	-	100.000%	-
106	902	METER READING EXPENSES	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

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WITNESS: R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM			
			\$	\$	\$	\$		\$
107	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	-	-	-	-	100.000%	-
108	904	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	100.000%	-
109	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	-	-	-	100.000%	-
110		TOTAL CUSTOMER ACCOUNTS EXPENSES	-	-	-	-		-
111		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>						
112	907	CUSTOMER SERVICE AND INFO SUPERVISION	-	-	-	-	100.000%	-
113	908	CUSTOMER ASSISTANCE EXPENSES	(14,420,233)	-	-	(14,420,233)	100.000%	(14,420,233)
114	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	-	-	-	-	100.000%	-
115	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	-	-	-	-	100.000%	-
116		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	(14,420,233)	-	-	(14,420,233)		(14,420,233)
117		<u>SALES EXPENSES:</u>						
118	911	SALES SUPERVISION	-	-	-	-	100.000%	-
119	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	100.000%	-
120	913	ADVERTISING EXPENSES	-	-	-	-	100.000%	-
121	916	MISC SALES EXPENSES	-	-	-	-	100.000%	-
122		TOTAL SALES EXPENSES	-	-	-	-		-
123		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>						
124	920	ADMINISTRATIVE AND GENERAL SALARIES	-	-	-	-	100.000%	-
125	921	OFFICE SUPPLIES AND EXPENSES	-	-	-	-	100.000%	-
126	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	-	-	-	-	100.000%	-
127	923	OUTSIDE SERVICES	-	(26,369)	-	(26,369)	100.000%	(26,369)
128	924	PROPERTY INSURANCE	-	-	-	-	100.000%	-
129	925	INJURIES AND DAMAGES	-	-	-	-	100.000%	-
130	926	EMPLOYEE PENSION AND BENEFITS	-	-	-	-	100.000%	-
131	927	FRANCHISE REQUIREMENTS	-	-	-	-	100.000%	-
132	928	REGULATORY COMMISSION EXPENSES	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

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WITNESS: R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM			
			\$	\$	\$	\$		\$
133	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	100.000%	-
134	930.1	GENERAL ADVERTISING EXPENSES	-	-	-	-	100.000%	-
135	930.2	MISC GENERAL EXPENSES	-	-	-	-	100.000%	-
136	931	RENTS	-	-	-	-	100.000%	-
137	935	MAINTENANCE OF GENERAL PLANT	-	-	-	-	100.000%	-
138		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	-	(26,369)	-	(26,369)		(26,369)
139		TOTAL OPERATION AND MAINTENANCE EXPENSES	(14,420,233)	(3,676,570)	(803,619)	(18,900,423)		(18,900,423)
140	403-404	DEPRECIATION AND AMORTIZATION	(345,242)	(1,848,391)	-	(2,193,633)	100.000%	(2,193,633)
141	408	TAXES OTHER THAN INCOME TAXES	-	(619,230)	-	(619,230)	100.000%	(619,230)
142	409-411	FEDERAL INCOME TAXES	(3,490,317)	(16,139,098)	(238,636)	(19,868,050)	100.000%	(19,868,050)
143	409-411	STATE INCOME TAXES	(646,530)	(2,989,532)	(44,204)	(3,680,266)	100.000%	(3,680,266)
144	411.4	INVESTMENT TAX CREDIT	-	-	-	-	100.000%	-
145	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	100.000%	-
146		<b>TOTAL OPERATING EXPENSES</b>	<u>(18,902,322)</u>	<u>(25,272,820)</u>	<u>(1,086,459)</u>	<u>(45,261,602)</u>		<u>(45,261,602)</u>
147		<b>NET OPERATING INCOME</b>	<u>(7,017,871)</u>	<u>(32,450,382)</u>	<u>(479,818)</u>	<u>(39,948,071)</u>		<u>(39,948,071)</u>

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_\_ UPDATED \_\_\_\_\_ REVISED  
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WITNESS: R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM			
			\$	\$	\$	\$		\$
1		<b><u>OPERATING REVENUES</u></b>						
2		<b><u>SALES OF ELECTRICITY:</u></b>						
3	440	RESIDENTIAL	(7,940,796)	(43,462,582)	832,942	(50,570,435)	100.000%	(50,570,435)
4	442.2	COMMERCIAL	(7,088,838)	(39,314,115)	1,008,030	(45,394,923)	100.000%	(45,394,923)
5	442.3	INDUSTRIAL	(3,948,787)	(28,675,182)	845,152	(31,778,817)	100.000%	(31,778,817)
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	(218)	(201,910)	18,394	(183,733)	100.000%	(183,733)
7	445	OTHER SALES TO PUBLIC AUTHORITIES	(1,401,287)	(10,839,257)	328,742	(11,911,802)	100.000%	(11,911,802)
8		TOTAL SALES TO ULTIMATE CONSUMERS	(20,379,926)	(122,493,046)	3,033,261	(139,839,710)		(139,839,710)
9	447	SALES FOR RESALE	-	-	-	-	100.000%	-
10	449.1	PROVISION FOR RATE REFUNDS	-	-	-	-	100.000%	-
11		TOTAL SALES OF ELECTRICITY	(20,379,926)	(122,493,046)	3,033,261	(139,839,710)		(139,839,710)
12		<b><u>OTHER OPERATING REVENUES:</u></b>						
13	450	LATE PAYMENT CHARGES	-	-	-	-	100.000%	-
14	451	ELECTRIC SERVICE REVENUES	-	-	-	-	100.000%	-
15	454	RENT FROM ELECTRIC PROPERTY	-	-	-	-	100.000%	-
16	456	OTHER MISCELLANEOUS REVENUE	-	-	-	-	100.000%	-
17		TOTAL OTHER OPERATING REVENUES	-	-	-	-		-
18		<b>TOTAL OPERATING REVENUES</b>	(20,379,926)	(122,493,046)	3,033,261	(139,839,710)		(139,839,710)
19		<b><u>OPERATING EXPENSES</u></b>						
20		<b><u>OPERATION AND MAINTENANCE EXPENSES:</u></b>						
21		<b><u>STEAM GENERATION:</u></b>						
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
23	501	FUEL	-	(416,310)	3,033,261	2,616,951	100.000%	2,616,951
24	502	STEAM EXPENSES	-	(609,718)	-	(609,718)	100.000%	(609,718)
25	504	STEAM TRANSFERRED-CREDIT	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_\_ UPDATED \_\_\_\_\_ REVISED  
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WITNESS: R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM			
			\$	\$	\$	\$		\$
26	505	ELECTRIC EXPENSES	-	-	-	-	100.000%	-
27	506	MISC STEAM POWER EXPENSES	-	(10,073,126)	-	(10,073,126)	100.000%	(10,073,126)
28	507	RENTS	-	-	-	-	100.000%	-
29	509	ALLOWANCES	-	-	-	-	100.000%	-
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
31	511	MAINTENANCE OF STRUCTURES	-	-	-	-	100.000%	-
32	512	MAINTENANCE OF BOILER PLANT	-	(4,777,107)	-	(4,777,107)	100.000%	(4,777,107)
33	513	MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	100.000%	-
34	514	MAINTENANCE OF MISC STEAM PLANT	-	-	-	-	100.000%	-
35		TOTAL STEAM GENERATION	-	(15,876,261)	3,033,261	(12,843,000)		(12,843,000)
36		<u>HYDRAULIC GENERATION:</u>						
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
38	536	WATER FOR POWER	-	-	-	-	100.000%	-
39	537	HYDRAULIC EXPENSES	-	-	-	-	100.000%	-
40	538	ELECTRIC EXPENSES	-	-	-	-	100.000%	-
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	-	-	-	-	100.000%	-
42	540	RENTS	-	-	-	-	100.000%	-
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
44	542	MAINTENANCE OF STRUCTURES	-	-	-	-	100.000%	-
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	-	-	-	-	100.000%	-
46	544	MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	100.000%	-
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	-	-	-	-	100.000%	-
48		TOTAL HYDRAULIC GENERATION	-	-	-	-		-
49		<u>OTHER GENERATION:</u>						
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
51	547	OTHER FUEL	-	-	-	-	100.000%	-
52	548	GENERATION EXPENSES	-	-	-	-	100.000%	-



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_\_ UPDATED \_\_\_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE D-2  
PAGE 9 OF 12  
WITNESS: R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM			
			\$	\$	\$	\$		\$
53	549	MISC OTHER POWER GENERATION EXPENSES	-	-	-	-	100.000%	-
54	550	RENTS	-	-	-	-	100.000%	-
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
56	552	MAINTENANCE OF STRUCTURES	-	-	-	-	100.000%	-
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	-	-	-	-	100.000%	-
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	-	-	-	-	100.000%	-
59		TOTAL OTHER GENERATION	-	-	-	-		-
60		<u>OTHER POWER SUPPLY:</u>						
61	555	PURCHASED POWER	-	-	-	-	100.000%	-
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	-	-	-	-	100.000%	-
63	557	OTHER EXPENSES	-	-	-	-	100.000%	-
64		TOTAL OTHER POWER SUPPLY	-	-	-	-		-
65		TOTAL PRODUCTION EXPENSES	-	(15,876,261)	3,033,261	(12,843,000)		(12,843,000)
66		<u>TRANSMISSION EXPENSES:</u>						
67	560	TRANS OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
68	561	LOAD DISPATCHING	-	-	-	-	100.000%	-
69	562	STATION EXPENSES	-	-	-	-	100.000%	-
70	563	OVERHEAD LINE EXPENSES	-	-	-	-	100.000%	-
71	564	UNDERGROUND LINE EXPENSES	-	-	-	-	100.000%	-
72	565	TRANSMISSION OF ELECTRICITY BY OTHERS	-	-	-	-	100.000%	-
73	566	MISC TRANSMISSION EXPENSES	-	-	-	-	100.000%	-
74	567	RENTS	-	-	-	-	100.000%	-
75	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
76	569	MAINTENANCE OF STRUCTURES	-	-	-	-	100.000%	-
77	570	MAINTENANCE OF STATION EQUIPMENT	-	-	-	-	100.000%	-
78	571	MAINTENANCE OF OVERHEAD LINES	-	-	-	-	100.000%	-
79	572	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_\_ UPDATED \_\_\_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE D-2  
PAGE 10 OF 12  
WITNESS: R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM			
			\$	\$	\$	\$		\$
80	573	MAINTENANCE OF MISC TRANSMISSION PLANT	-	-	-	-	100.000%	-
81	575	MISO DAY 1 AND 2 EXPENSE	-	-	-	-	100.000%	-
82		TOTAL TRANSMISSION EXPENSES	-	-	-	-		-
83		<u>DISTRIBUTION EXPENSES:</u>						
84	580	DISTR OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
85	581	LOAD DISPATCHING	-	-	-	-	100.000%	-
86	582	STATION EXPENSES	-	-	-	-	100.000%	-
87	583	OVERHEAD LINE EXPENSES	-	-	-	-	100.000%	-
88	584	UNDERGROUND LINE EXPENSES	-	-	-	-	100.000%	-
89	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	100.000%	-
90	586	METER EXPENSES	-	-	-	-	100.000%	-
91	587	CUSTOMER INSTALLATIONS EXPENSES	-	-	-	-	100.000%	-
92	588	MISC DISTRIBUTION EXPENSES	-	-	-	-	100.000%	-
93	589	RENTS	-	-	-	-	100.000%	-
94	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
95	591	MAINTENANCE OF STRUCTURES	-	-	-	-	100.000%	-
96	592	MAINTENANCE OF STATION EQUIPMENT	-	-	-	-	100.000%	-
97	593	MAINTENANCE OF OVERHEAD LINES	-	-	-	-	100.000%	-
98	594	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	100.000%	-
99	595	MAINTENANCE OF LINE TRANSFORMERS	-	-	-	-	100.000%	-
100	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	-	-	-	-	100.000%	-
101	597	MAINTENANCE OF METERS	-	-	-	-	100.000%	-
102	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	-	-	-	-	100.000%	-
103		TOTAL DISTRIBUTION EXPENSES	-	-	-	-		-
104		<u>CUSTOMER ACCOUNTS EXPENSES:</u>						
105	901	CUSTOMER ACCTS SUPERVISION	-	-	-	-	100.000%	-
106	902	METER READING EXPENSES	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_\_ UPDATED \_\_\_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE D-2  
PAGE 11 OF 12  
WITNESS: R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM			
			\$	\$	\$	\$		\$
107	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	-	-	-	-	100.000%	-
108	904	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	100.000%	-
109	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	-	-	-	100.000%	-
110		TOTAL CUSTOMER ACCOUNTS EXPENSES	-	-	-	-		-
111		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>						
112	907	CUSTOMER SERVICE AND INFO SUPERVISION	-	-	-	-	100.000%	-
113	908	CUSTOMER ASSISTANCE EXPENSES	(15,124,914)	-	-	(15,124,914)	100.000%	(15,124,914)
114	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	-	-	-	-	100.000%	-
115	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	-	-	-	-	100.000%	-
116		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	(15,124,914)	-	-	(15,124,914)		(15,124,914)
117		<u>SALES EXPENSES:</u>						
118	911	SALES SUPERVISION	-	-	-	-	100.000%	-
119	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	100.000%	-
120	913	ADVERTISING EXPENSES	-	-	-	-	100.000%	-
121	916	MISC SALES EXPENSES	-	-	-	-	100.000%	-
122		TOTAL SALES EXPENSES	-	-	-	-		-
123		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>						
124	920	ADMINISTRATIVE AND GENERAL SALARIES	-	-	-	-	100.000%	-
125	921	OFFICE SUPPLIES AND EXPENSES	-	-	-	-	100.000%	-
126	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	-	-	-	-	100.000%	-
127	923	OUTSIDE SERVICES	-	-	-	-	100.000%	-
128	924	PROPERTY INSURANCE	-	-	-	-	100.000%	-
129	925	INJURIES AND DAMAGES	-	-	-	-	100.000%	-
130	926	EMPLOYEE PENSION AND BENEFITS	-	-	-	-	100.000%	-
131	927	FRANCHISE REQUIREMENTS	-	-	-	-	100.000%	-
132	928	REGULATORY COMMISSION EXPENSES	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_\_ UPDATED \_\_\_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE D-2  
PAGE 12 OF 12  
WITNESS: R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM			
			\$	\$	\$	\$		\$
133	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	100.000%	-
134	930.1	GENERAL ADVERTISING EXPENSES	-	-	-	-	100.000%	-
135	930.2	MISC GENERAL EXPENSES	-	-	-	-	100.000%	-
136	931	RENTS	-	-	-	-	100.000%	-
137	935	MAINTENANCE OF GENERAL PLANT	-	-	-	-	100.000%	-
138		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	-	-	-	-		-
139		TOTAL OPERATION AND MAINTENANCE EXPENSES	<u>(15,124,914)</u>	<u>(15,876,261)</u>	<u>3,033,261</u>	<u>(27,967,914)</u>		<u>(27,967,914)</u>
140	403-404	DEPRECIATION AND AMORTIZATION	(577,832)	(15,540,422)	-	(16,118,253)	100.000%	(16,118,253)
141	408	TAXES OTHER THAN INCOME TAXES	-	(1,306,044)	-	(1,306,044)	100.000%	(1,306,044)
142	409-411	FEDERAL INCOME TAXES	(1,463,492)	(28,089,176)	(0)	(29,552,668)	100.000%	(29,552,668)
143	409-411	STATE INCOME TAXES	(271,090)	(5,203,109)	(0)	(5,474,200)	100.000%	(5,474,200)
144	411.4	INVESTMENT TAX CREDIT	-	-	-	-	100.000%	-
145	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	100.000%	-
146		<b>TOTAL OPERATING EXPENSES</b>	<u>(17,437,328)</u>	<u>(66,015,012)</u>	<u>3,033,261</u>	<u>(80,419,079)</u>		<u>(80,419,079)</u>
147		<b>NET OPERATING INCOME</b>	<u>(2,942,598)</u>	<u>(56,478,033)</u>	<u>-</u>	<u>(59,420,631)</u>		<u>(59,420,631)</u>

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):.

SCHEDULE D-2.1  
PAGE 1 OF 6  
WITNESS: K. W. BLAKE / R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 4	ADJ 5	ADJ 6	ADJ 7	ADJ 8	ADJ 9	ADJ 10	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECAST PERIOD
			ECR FOR OFF-SYSTEM SALES	CANE RUN DEPRECIATION	This adjustment left intentionally blank	CUSTOMER ACCOUNT CHANGES	ADVERTISING EXPENSES	PROPERTY INSURANCE	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$	\$	\$		\$
1		<b>OPERATING REVENUES</b>										
2		<u>SALES OF ELECTRICITY:</u>										
3	440	RESIDENTIAL	-	-	-	-	-	-	-	-	100.000%	-
4	442.2	COMMERCIAL	-	-	-	-	-	-	-	-	100.000%	-
5	442.3	INDUSTRIAL	-	-	-	(127,588)	-	-	-	(127,588)	100.000%	(127,588)
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	-	-	-	-	-	-	-	-	100.000%	-
7	445	OTHER SALES TO PUBLIC AUTHORITIES	-	-	-	-	-	-	-	-	100.000%	-
8		TOTAL SALES TO ULTIMATE CONSUMERS	-	-	-	(127,588)	-	-	-	(127,588)		(127,588)
9	447	SALES FOR RESALE	(8,932,269)	-	-	-	-	-	-	(8,932,269)	100.000%	(8,932,269)
10	449.1	PROVISION FOR RATE REFUNDS	-	-	-	-	-	-	-	-	100.000%	-
11		TOTAL SALES OF ELECTRICITY	(8,932,269)	-	-	(127,588)	-	-	-	(9,059,857)		(9,059,857)
12		<u>OTHER OPERATING REVENUES:</u>										
13	450	LATE PAYMENT CHARGES	-	-	-	-	-	-	-	-	100.000%	-
14	451	ELECTRIC SERVICE REVENUES	-	-	-	-	-	-	-	-	100.000%	-
15	454	RENT FROM ELECTRIC PROPERTY	-	-	-	-	-	-	-	-	100.000%	-
16	456	OTHER MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-	100.000%	-
17		TOTAL OTHER OPERATING REVENUES	-	-	-	-	-	-	-	-		-
18		<b>TOTAL OPERATING REVENUES</b>	(8,932,269)	-	-	(127,588)	-	-	-	(9,059,857)		(9,059,857)
19		<b>OPERATING EXPENSES</b>										
20		<u>OPERATION AND MAINTENANCE EXPENSES:</u>										
21		<u>STEAM GENERATION:</u>										
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	100.000%	-
23	501	FUEL	-	-	-	-	-	-	-	-	100.000%	-
24	502	STEAM EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
25	504	STEAM TRANSFERRED-CREDIT	-	-	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD  
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SCHEDULE D-2.1  
PAGE 2 OF 6  
WITNESS: K. W. BLAKE / R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 4	ADJ 5	ADJ 6	ADJ 7	ADJ 8	ADJ 9	ADJ 10	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECAST PERIOD
			ECR FOR OFF-SYSTEM SALES	CANE RUN DEPRECIATION	This adjustment left intentionally blank	CUSTOMER ACCOUNT CHANGES	ADVERTISING EXPENSES	PROPERTY INSURANCE	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$	\$	\$		\$
26	505	ELECTRIC EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
27	506	MISC STEAM POWER EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
28	507	RENTS	-	-	-	-	-	-	-	-	100.000%	-
29	509	ALLOWANCES	-	-	-	-	-	-	-	-	100.000%	-
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	100.000%	-
31	511	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	-	100.000%	-
32	512	MAINTENANCE OF BOILER PLANT	-	-	-	-	-	-	-	-	100.000%	-
33	513	MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	-	-	-	-	100.000%	-
34	514	MAINTENANCE OF MISC STEAM PLANT	-	-	-	-	-	-	-	-	100.000%	-
35		TOTAL STEAM GENERATION	-	-	-	-	-	-	-	-		-
36		<u>HYDRAULIC GENERATION:</u>										
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	100.000%	-
38	536	WATER FOR POWER	-	-	-	-	-	-	-	-	100.000%	-
39	537	HYDRAULIC EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
40	538	ELECTRIC EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
42	540	RENTS	-	-	-	-	-	-	-	-	100.000%	-
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	100.000%	-
44	542	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	-	100.000%	-
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	-	-	-	-	-	-	-	-	100.000%	-
46	544	MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	-	-	-	-	100.000%	-
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	-	-	-	-	-	-	-	-	100.000%	-
48		TOTAL HYDRAULIC GENERATION	-	-	-	-	-	-	-	-		-
49		<u>OTHER GENERATION:</u>										
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	100.000%	-
51	547	OTHER FUEL	-	-	-	-	-	-	-	-	100.000%	-
52	548	GENERATION EXPENSES	-	-	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_FORECASTED PERIOD  
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WORKPAPER REFERENCE NO(S):

SCHEDULE D-2.1  
PAGE 3 OF 6  
WITNESS: K. W. BLAKE / R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 4	ADJ 5	ADJ 6	ADJ 7	ADJ 8	ADJ 9	ADJ 10	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECAST PERIOD
			ECR FOR OFF-SYSTEM SALES	CANE RUN DEPRECIATION	This adjustment left intentionally blank	CUSTOMER ACCOUNT CHANGES	ADVERTISING EXPENSES	PROPERTY INSURANCE	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$	\$	\$		\$
53	549	MISC OTHER POWER GENERATION EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
54	550	RENTS	-	-	-	-	-	-	-	-	100.000%	-
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	100.000%	-
56	552	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	-	100.000%	-
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	-	-	-	-	-	-	-	-	100.000%	-
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	-	-	-	-	-	-	-	-	100.000%	-
59		TOTAL OTHER GENERATION	-	-	-	-	-	-	-	-		-
60		<u>OTHER POWER SUPPLY:</u>										
61	555	PURCHASED POWER	-	-	-	-	-	-	-	-	100.000%	-
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	-	-	-	-	-	-	-	-	100.000%	-
63	557	OTHER EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
64		TOTAL OTHER POWER SUPPLY	-	-	-	-	-	-	-	-		-
65		TOTAL PRODUCTION EXPENSES	-	-	-	-	-	-	-	-		-
66		<u>TRANSMISSION EXPENSES:</u>										
67	560	TRANS OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	100.000%	-
68	561	LOAD DISPATCHING	-	-	-	-	-	-	-	-	100.000%	-
69	562	STATION EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
70	563	OVERHEAD LINE EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
71	564	UNDERGROUND LINE EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
72	565	TRANSMISSION OF ELECTRICITY BY OTHERS	-	-	-	-	-	-	-	-	100.000%	-
73	566	MISC TRANSMISSION EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
74	567	RENTS	-	-	-	-	-	-	-	-	100.000%	-
75	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	100.000%	-
76	569	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	-	100.000%	-
77	570	MAINTENANCE OF STATION EQUIPMENT	-	-	-	-	-	-	-	-	100.000%	-
78	571	MAINTENANCE OF OVERHEAD LINES	-	-	-	-	-	-	-	-	100.000%	-
79	572	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISIED  
WORKPAPER REFERENCE NO(S)::

SCHEDULE D-2.1  
PAGE 4 OF 6  
WITNESS: K. W. BLAKE / R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 4	ADJ 5	ADJ 6	ADJ 7	ADJ 8	ADJ 9	ADJ 10	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECAST PERIOD
			ECR FOR OFF-SYSTEM SALES	CANE RUN DEPRECIATION	This adjustment left intentionally blank	CUSTOMER ACCOUNT CHANGES	ADVERTISING EXPENSES	PROPERTY INSURANCE	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$	\$	\$		\$
80	573	MAINTENANCE OF MISC TRANSMISSION PLANT	-	-	-	-	-	-	-	-	100.000%	-
81	575	MISO DAY 1 AND 2 EXPENSE	-	-	-	-	-	-	-	-	100.000%	-
82		TOTAL TRANSMISSION EXPENSES	-	-	-	-	-	-	-	-		-
83		<u>DISTRIBUTION EXPENSES:</u>										
84	580	DISTR OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	100.000%	-
85	581	LOAD DISPATCHING	-	-	-	-	-	-	-	-	100.000%	-
86	582	STATION EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
87	583	OVERHEAD LINE EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
88	584	UNDERGROUND LINE EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
89	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
90	586	METER EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
91	587	CUSTOMER INSTALLATIONS EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
92	588	MISC DISTRIBUTION EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
93	589	RENTS	-	-	-	-	-	-	-	-	100.000%	-
94	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	100.000%	-
95	591	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	-	100.000%	-
96	592	MAINTENANCE OF STATION EQUIPMENT	-	-	-	-	-	-	-	-	100.000%	-
97	593	MAINTENANCE OF OVERHEAD LINES	-	-	-	-	-	-	-	-	100.000%	-
98	594	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	-	-	-	100.000%	-
99	595	MAINTENANCE OF LINE TRANSFORMERS	-	-	-	-	-	-	-	-	100.000%	-
100	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	-	-	-	-	-	-	-	-	100.000%	-
101	597	MAINTENANCE OF METERS	-	-	-	-	-	-	-	-	100.000%	-
102	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	-	-	-	-	-	-	-	-	100.000%	-
103		TOTAL DISTRIBUTION EXPENSES	-	-	-	-	-	-	-	-		-
104		<u>CUSTOMER ACCOUNTS EXPENSES:</u>										
105	901	CUSTOMER ACCTS SUPERVISION	-	-	-	-	-	-	-	-	100.000%	-
106	902	METER READING EXPENSES	-	-	-	-	-	-	-	-	100.000%	-



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISIED  
WORKPAPER REFERENCE NO(S)::

SCHEDULE D-2.1  
PAGE 5 OF 6  
WITNESS: K. W. BLAKE / R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 4	ADJ 5	ADJ 6	ADJ 7	ADJ 8	ADJ 9	ADJ 10	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECAST PERIOD
			ECR FOR OFF-SYSTEM SALES	CANE RUN DEPRECIATION	This adjustment left intentionally blank	CUSTOMER ACCOUNT CHANGES	ADVERTISING EXPENSES	PROPERTY INSURANCE	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$	\$	\$		\$
107	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
108	904	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	-	-	100.000%	-
109	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	-	-	-	-	-	-	-	100.000%	-
110		TOTAL CUSTOMER ACCOUNTS EXPENSES	-	-	-	-	-	-	-	-		-
111		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>										
112	907	CUSTOMER SERVICE AND INFO SUPERVISION	-	-	-	-	-	-	-	-	100.000%	-
113	908	CUSTOMER ASSISTANCE EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
114	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	-	-	-	-	-	-	-	-	100.000%	-
115	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
116		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	-	-	-	-	-	-	-	-		-
117		<u>SALES EXPENSES:</u>										
118	911	SALES SUPERVISION	-	-	-	-	-	-	-	-	100.000%	-
119	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
120	913	ADVERTISING EXPENSES	-	-	-	-	(190,000)	-	-	(190,000)	100.000%	(190,000)
121	916	MISC SALES EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
122		TOTAL SALES EXPENSES	-	-	-	-	(190,000)	-	-	(190,000)		(190,000)
123		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>										
124	920	ADMINISTRATIVE AND GENERAL SALARIES	-	-	-	-	-	-	-	-	100.000%	-
125	921	OFFICE SUPPLIES AND EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
126	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	-	-	-	-	-	-	-	-	100.000%	-
127	923	OUTSIDE SERVICES	-	-	-	-	-	-	-	-	100.000%	-
128	924	PROPERTY INSURANCE	-	-	-	-	-	1,078,924	-	1,078,924	100.000%	1,078,924
129	925	INJURIES AND DAMAGES	-	-	-	-	-	-	-	-	100.000%	-
130	926	EMPLOYEE PENSION AND BENEFITS	-	-	-	-	-	-	-	-	100.000%	-
131	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	-	-	100.000%	-
132	928	REGULATORY COMMISSION EXPENSES	-	-	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S)::

SCHEDULE D-2.1  
PAGE 6 OF 6  
WITNESS: K. W. BLAKE / R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 4	ADJ 5	ADJ 6	ADJ 7	ADJ 8	ADJ 9	ADJ 10	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECAST PERIOD
			ECR FOR OFF-SYSTEM SALES	CANE RUN DEPRECIATION	This adjustment left intentionally blank	CUSTOMER ACCOUNT CHANGES	ADVERTISING EXPENSES	PROPERTY INSURANCE	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$	\$	\$		\$
133	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	-	-	-	-	100.000%	-
134	930.1	GENERAL ADVERTISING EXPENSES	-	-	-	-	(370,632)	-	-	(370,632)	100.000%	(370,632)
135	930.2	MISC GENERAL EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
136	931	RENTS	-	-	-	-	-	-	-	-	100.000%	-
137	935	MAINTENANCE OF GENERAL PLANT	-	-	-	-	-	-	-	-	100.000%	-
138		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	-	-	-	-	(370,632)	1,078,924	-	708,292		708,292
139		TOTAL OPERATION AND MAINTENANCE EXPENSES	-	-	-	-	(560,632)	1,078,924	-	518,292		518,292
140	403-404	DEPRECIATION AND AMORTIZATION	-	79,118	-	-	-	-	-	79,118	100.000%	79,118
141	408	TAXES OTHER THAN INCOME TAXES	-	-	-	-	-	-	-	-	100.000%	-
142	409-411	FEDERAL INCOME TAXES	(2,794,911)	(24,756)	-	(39,922)	175,422	(337,596)	4,881,473	1,859,709	100.000%	1,859,709
143	409-411	STATE INCOME TAXES	(517,716)	(4,586)	-	(7,395)	32,494	(62,535)	904,222	344,484	100.000%	344,484
144	411.4	INVESTMENT TAX CREDIT	-	-	-	-	-	-	-	-	100.000%	-
145	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-	-	-	-	100.000%	-
146		<b>TOTAL OPERATING EXPENSES</b>	<b>(3,312,628)</b>	<b>49,776</b>	<b>-</b>	<b>(47,317)</b>	<b>(352,715)</b>	<b>678,793</b>	<b>5,785,695</b>	<b>2,801,604</b>		<b>2,801,604</b>
147		<b>NET OPERATING INCOME</b>	<b>(5,619,641)</b>	<b>(49,776)</b>	<b>-</b>	<b>(80,271)</b>	<b>352,715</b>	<b>(678,793)</b>	<b>(5,785,695)</b>	<b>(11,861,461)</b>		<b>(11,861,461)</b>

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
JURISDICTIONAL ADJUSTMENTS WORKPAPER  
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

DATA:  X BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  X ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE WPD-2  
SHEET 1 OF 2

WITNESS: R. M. CONROY

ADJ ID	Acct No.	Description	Actual Mar-14	Actual Apr-14	Actual May-14	Actual Jun-14	Actual Jul-14	Actual Aug-14	Forecast Sep-14	Forecast Oct-14	Forecast Nov-14	Forecast Dec-14	Forecast Jan-15	Forecast Feb-15	TOTAL \$(000)
<b>ADJ 1</b>		<b>DSM:</b>													
DSM	440	440-RESIDENTIAL	991.258	1,227.862	1,402.854	3,347.017	1,859.740	1,997.021	1,069.407	647.290	731.857	883.438	575.301	551.416	15,284.462
DSM	442.2	442-COMMERCIAL	355.600	436.843	382.550	881.184	541.762	506.401	868.674	702.629	806.177	777.309	459.223	462.783	7,181.135
DSM	442.3	442-INDUSTRIAL	0.701	1.168	3.765	1.826	1.130	(3.659)	440.094	384.337	467.071	435.646	245.824	250.918	2,228.821
DSM	444	444-PUBLIC ST & HWY LIGHTING	0.000	0.000	0.000	0.000	0.000	0.000	0.027	0.021	0.025	0.024	0.015	0.014	0.126
DSM	445	445-OTHER PUBLIC AUTHORITIES	54.079	55.771	52.741	123.899	64.336	65.303	172.376	140.741	161.515	154.952	89.916	90.022	1,225.650
		Total DSM Revenues	<u>1,401.638</u>	<u>1,721.644</u>	<u>1,841.910</u>	<u>4,353.926</u>	<u>2,466.969</u>	<u>2,565.066</u>	<u>2,550.578</u>	<u>1,875.019</u>	<u>2,166.644</u>	<u>2,251.368</u>	<u>1,370.279</u>	<u>1,355.154</u>	<u>25,920.193</u>
DSM	908	908 - Dsm Electric Cust Mktg/Assist	666.883	992.840	994.706	2,524.021	1,403.332	1,478.580	1,521.442	849.444	1,127.374	1,222.856	828.139	810.617	14,420.233
DSM	403-404	Depreciation Expense - Electric DSM	20.790	21.891	24.024	26.740	28.514	30.042	31.369	32.453	32.984	31.845	31.589	33.000	345.242
<b>ADJ 2</b>		<b>ECR (Base and Factor):</b>													0.000
ECR	440	440-RESIDENTIAL	1,109.613	1,137.800	1,480.625	1,749.858	1,990.899	2,174.953	2,055.679	1,719.249	1,645.798	2,013.745	2,253.747	2,310.302	21,642.268
ECR	442.2	442-COMMERCIAL	1,123.959	1,321.512	1,401.891	1,328.212	1,690.016	1,716.226	1,695.521	1,871.050	1,814.260	1,780.951	1,813.768	1,968.640	19,526.005
ECR	442.3	442-INDUSTRIAL	388.171	632.414	656.920	606.241	688.730	732.497	1,075.013	1,303.257	1,340.442	1,276.474	1,228.758	1,319.815	11,248.732
ECR	444	444-PUBLIC ST & HWY LIGHTING	9.722	14.572	12.618	8.007	6.683	12.640	5.264	7.754	9.071	11.919	13.609	13.533	125.392
ECR	445	445-OTHER PUBLIC AUTHORITIES	276.171	346.575	382.407	324.061	403.545	416.555	463.421	512.583	502.274	499.947	511.197	542.069	5,180.804
		TOTAL ECR (Base and Factor)	<u>2,907.637</u>	<u>3,452.873</u>	<u>3,934.461</u>	<u>4,016.379</u>	<u>4,779.872</u>	<u>5,052.870</u>	<u>5,294.898</u>	<u>5,413.893</u>	<u>5,311.844</u>	<u>5,583.037</u>	<u>5,821.080</u>	<u>6,154.358</u>	<u>57,723.202</u>
		<b>ECR Expenses:</b>													0.000
ECR	408	408.14- ECR PROPERTY TAX	42.503	42.503	42.463	42.483	42.483	42.483	47.009	46.913	46.913	46.913	88.282	88.282	619.230
ECR	411	411.8-GAIN-DISP OF ALLOW	(0.427)	(0.000)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	(0.427)
ECR	501	501.1 - ECR STEAM FUEL EXP RECOVERABLE	(7.581)	(7.033)	(22.725)	(15.062)	(17.474)	(22.615)	160.382	38.023	38.023	38.023	34.246	34.246	250.453
ECR	502	502.1- ECR BOILER EXPENSE	9.860	10.516	3.973	3.411	3.431	0.755	(13.431)	58.815	55.222	99.957	38.835	34.109	305.453
ECR	506	506.1 - ECR ENVIRONMENTAL EXP	143.661	226.016	169.444	151.079	150.490	124.813	126.627	150.001	150.000	368.286	519.132	416.573	2,696.122
ECR	509	509.3 - ECR SO2/NOX EMISSION ALLOWANCES	5.154	17.836	18.939	18.304	31.609	31.550	(4.204)	0.000	0.000	0.000	0.000	0.000	119.189
ECR	512	512.1 - ECR BOILER-ENVRNL	6.380	2.156	4.465	1.393	3.583	1.463	8.292	0.000	0.000	69.255	90.999	90.999	278.984
ECR	549	549.1 - ECR MISC OTH PWR GEN EXP	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
		Total	<u>199.550</u>	<u>291.995</u>	<u>216.559</u>	<u>201.607</u>	<u>214.121</u>	<u>178.449</u>	<u>324.675</u>	<u>293.752</u>	<u>290.158</u>	<u>622.434</u>	<u>771.494</u>	<u>664.209</u>	<u>1,302.282</u>
ECR	923	923-ECR Outside Services		4.324		9.258	0.000	12.787							26.369
ECR	403-404	ECR Depreciation Expense	38.197	37.445	37.467	37.467	37.467	37.469	48.522	48.441	233.388	425.219	432.459	434.850	1,848.391
															0.000
<b>ADJ 3</b>		<b>FAC (excl Base Fuel):</b>													0.000
FAC	440	440-RESIDENTIAL	249.266	843.117	454.562	68.345	371.464	140.298	(738.908)	(177.818)	(288.848)	(246.040)	(267.092)	(107.953)	300.393
FAC	442.2	442-COMMERCIAL	280.865	955.235	283.784	17.002	366.072	96.171	(605.764)	(195.186)	(322.460)	(220.585)	(217.778)	(92.317)	345.039
FAC	442.3	442-INDUSTRIAL	308.623	634.477	328.318	215.752	223.871	133.430	(407.698)	(143.750)	(252.854)	(168.224)	(155.635)	(64.579)	651.730
FAC	444	444-PUBLIC ST & HWY LIGHTING	0.481	5.279	5.463	(4.347)	(0.137)	(0.189)	(2.523)	(1.017)	(2.012)	(1.873)	(2.067)	(0.779)	(3.720)
FAC	445	445-OTHER PUBLIC AUTHORITIES	123.495	247.871	118.185	89.697	138.401	27.412	(170.835)	(54.996)	(92.090)	(64.323)	(63.816)	(26.166)	272.835
		Total FAC (excl Base Fuel)	<u>962.729</u>	<u>2,685.980</u>	<u>1,190.312</u>	<u>386.449</u>	<u>1,099.672</u>	<u>397.123</u>	<u>(1,925.728)</u>	<u>(572.767)</u>	<u>(958.265)</u>	<u>(701.044)</u>	<u>(706.388)</u>	<u>(291.795)</u>	<u>1,566.277</u>
FAC	501	Total FAC Expense	1,432.536	2,592.222	1,342.995	(216.265)	641.358	166.759	(1,925.728)	(572.767)	(958.265)	(701.044)	(706.388)	(291.795)	803.619

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
JURISDICTIONAL ADJUSTMENTS WORKPAPER  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE WPD-2  
SHEET 2 OF 2

WITNESS: R. M. CONROY

ADJ ID	Acct No.	Description	Forecast Jul-15	Forecast Aug-15	Forecast Sep-15	Forecast Oct-15	Forecast Nov-15	Forecast Dec-15	Forecast Jan-16	Forecast Feb-16	Forecast Mar-16	Forecast Apr-16	Forecast May-16	Forecast Jun-16	TOTAL \$ (000)
<b>ADJ 1 DSM:</b>															
DSM	440	440-RESIDENTIAL	851.706	1046.601	828.198	639.098	618.121	751.321	489.471	467.791	521.125	433.475	618.152	675.735	7940.796
DSM	442.2	442-COMMERCIAL	617.436	763.607	677.710	690.219	682.457	670.576	385.658	389.824	478.330	462.250	674.833	595.938	7088.838
DSM	442.3	442-INDUSTRIAL	312.061	399.756	349.572	384.094	401.430	381.829	212.593	218.027	275.593	274.163	405.256	334.414	3948.787
DSM	444	444-PUBLIC ST & HWY LIGHTING	0.020	0.024	0.021	0.021	0.021	0.021	0.012	0.012	0.015	0.014	0.020	0.018	0.218
DSM	445	445-OTHER PUBLIC AUTHORITIES	119.963	148.580	133.891	137.504	135.870	132.861	75.670	76.008	94.128	92.933	135.769	118.109	1401.287
		Total DSM Revenues	1901.185	2358.568	1989.393	1850.936	1837.899	1936.607	1163.404	1151.662	1369.191	1262.835	1834.030	1724.213	20379.926
DSM	908	908 - Dsm Electric Cust Mktg/Assist	1344.782	1799.815	1428.298	1287.508	1272.145	1368.535	856.485	842.065	1056.925	947.909	1516.453	1403.994	15124.914
DSM	403-404	Depreciation Expense - Electric DSM	40.057	41.468	42.880	44.291	45.702	47.114	48.636	50.270	51.903	53.537	55.170	56.803	577.832
<b>ADJ 2 ECR (Base and Factor):</b>															
ECR	440	440-RESIDENTIAL	3961.427	4005.639	3789.007	2998.776	3003.945	3563.948	3876.064	3590.819	3624.218	3209.686	3491.508	4347.543	43462.582
ECR	442.2	442-COMMERCIAL	2863.320	2919.190	3137.856	3260.135	3339.747	3214.589	3096.437	3042.263	3363.769	3451.521	3805.157	3820.132	39314.115
ECR	442.3	442-INDUSTRIAL	1815.149	1933.875	2080.124	2364.074	2573.960	2405.870	2210.383	2139.075	2524.594	2775.271	3053.558	2799.249	28675.182
ECR	444	444-PUBLIC ST & HWY LIGHTING	8.434	9.078	11.269	14.932	18.450	23.913	25.805	22.611	22.169	15.839	16.448	12.962	201.910
ECR	445	445-OTHER PUBLIC AUTHORITIES	748.731	765.834	843.575	883.536	925.658	913.344	891.575	850.795	946.805	974.516	1059.042	1035.845	10839.257
		TOTAL ECR (Base and Factor)	9397.061	9633.617	9861.832	9521.452	9861.760	10121.664	10100.265	9645.563	10481.556	10426.832	11425.713	12015.732	122493.046
<b>ECR Expenses:</b>															
ECR	408	408.14- ECR PROPERTY TAX	88.282	88.282	88.282	88.282	88.282	88.282	129.392	129.392	129.392	129.392	129.392	129.392	1306.044
ECR	411	411.8-GAIN-DISP OF ALLOW	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
ECR	501	501.1 - ECR STEAM FUEL EXP RECOVERABLE	34.246	34.246	34.246	34.246	34.246	34.246	35.139	35.139	35.139	35.139	35.139	35.139	416.310
ECR	502	502.1- ECR BOILER EXPENSE	65.990	67.321	62.054	41.201	49.216	59.144	40.446	37.082	28.666	32.758	62.792	63.048	609.718
ECR	506	506.1 - ECR ENVIRONMENTAL EXP	757.239	778.020	680.807	616.801	666.631	887.774	1054.560	977.079	788.547	803.560	952.566	1109.542	10073.126
ECR	509	509.3 - ECR SO2/NOX EMISSION ALLOWANCES	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
ECR	512	512.1 - ECR BOILER-ENVRNL	330.913	325.197	325.197	330.913	443.179	328.015	407.544	413.430	569.316	457.543	413.430	432.430	4777.107
ECR	549	549.1 - ECR MISC OTH PWR GEN EXP	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
		Total	1276.670	1293.066	1190.586	1111.443	1281.554	1397.461	1667.081	1592.122	1551.060	1458.392	1593.319	1769.551	17182.305
ECR	403-404	ECR Depreciation Expense	1095.852	1107.650	1117.952	1124.923	1243.221	1363.066	1363.972	1362.345	1364.434	1367.137	1370.946	1658.923	15540.422
<b>ADJ 3 FAC (excl Base Fuel):</b>															
FAC	440	440-RESIDENTIAL	1013.714	1111.908	102.503	(59.751)	(57.375)	(263.639)	(957.344)	(1741.310)	(436.588)	(225.363)	57.055	623.246	(832.942)
FAC	442.2	442-COMMERCIAL	740.681	818.010	84.653	(65.253)	(64.192)	(239.730)	(770.526)	(1478.604)	(407.301)	(242.980)	62.930	554.282	(1008.030)
FAC	442.3	442-INDUSTRIAL	492.676	568.836	57.955	(48.827)	(51.059)	(185.677)	(567.467)	(1068.765)	(314.898)	(201.331)	52.219	421.187	(845.152)
FAC	444	444-PUBLIC ST & HWY LIGHTING	2.610	3.040	0.353	(0.339)	(0.398)	(2.023)	(7.319)	(12.488)	(3.013)	(1.245)	0.303	2.125	(18.394)
FAC	445	445-OTHER PUBLIC AUTHORITIES	198.011	219.858	23.140	(17.967)	(18.091)	(69.561)	(226.956)	(421.325)	(116.716)	(69.777)	17.797	152.844	(328.742)
		Total FAC (excl Base Fuel)	2447.692	2721.651	268.604	(192.136)	(191.115)	(760.630)	(2529.611)	(4722.491)	(1278.515)	(740.696)	190.304	1753.683	(3033.261)
FAC	501	Total FAC Expense	2447.692	2721.651	268.604	(192.136)	(191.115)	(760.630)	(2529.611)	(4722.491)	(1278.515)	(740.696)	190.304	1753.683	(3033.261)

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
JURISDICTIONAL PROFORMA ADJUSTMENTS WORKPAPER  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ORIGINAL \_\_\_ \_\_\_UPDATED \_\_\_ \_\_\_REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE WPD-2.1a  
SHEET 1 OF 1

WITNESS: K. W. BLAKE / R. M. CONROY

ADJ ID	Acct No.	Description	Forecast Jul-15	Forecast Aug-15	Forecast Sep-15	Forecast Oct-15	Forecast Nov-15	Forecast Dec-15	Forecast Jan-16	Forecast Feb-16	Forecast Mar-16	Forecast Apr-16	Forecast May-16	Forecast Jun-16	TOTAL \$(000)
<b>ADJ 4</b>		<b>ECR FOR OFF-SYSTEM SALES ADJUSTMENT:</b>													
		ECR Revenue	9,397	9,634	9,862	9,521	9,862	10,122	10,100	9,646	10,482	10,427	11,426	12,016	122,493
		12 Month Average Ky Juris Revenue less ECR	80,619	81,468	82,235	82,401	82,457	82,510	82,542	82,428	82,091	82,006	81,875	81,932	984,563
		ECR Factor Calculated	11.656%	11.825%	11.992%	11.555%	11.960%	12.267%	12.237%	11.702%	12.768%	12.715%	13.955%	14.665%	12.441%
		Average ECR Factor	12.441%	12.441%	12.441%	12.441%	12.441%	12.441%	12.441%	12.441%	12.441%	12.441%	12.441%	12.441%	12.441%
		447.11 - Sales for Resale - OSS	338	162	282	75	176	1,648	3,529	6,695	1,640	147	262	127	15,081
		447.1 - Intercompany Sales	2,091	2,237	2,449	6,036	6,443	6,574	7,839	8,157	5,031	7,314	949	1,594	56,713
		Total Off-System Sales	2,429	2,398	2,731	6,111	6,619	8,222	11,367	14,851	6,671	7,462	1,212	1,721	71,794
OSS	447	ECR for OSS Adjustment (total sales x avg factor)	302	298	340	760	823	1,023	1,414	1,848	830	928	151	214	8,932.269
<b>ADJ 5</b>		<b>CANE RUN 7 DEPRECIATION:</b>													
		Rate used in original forecast (2.86%)	297,813	298,509	299,204	299,658	299,871	300,085	300,191	300,191	300,191	300,191	300,191	300,191	3,596.286
		Rate proposed by depreciation consultant (2.96%)	304,365	305,076	305,786	306,251	306,469	306,686	306,795	306,795	306,795	306,795	306,795	306,795	3,675.404
DEPR	403-404	Adjustment for Cane Run Depreciation	6,552	6,567	6,582	6,592	6,597	6,602	6,604	6,604	6,604	6,604	6,604	6,604	79.118
<b>ADJ 7</b>		<b>CUSTOMER ACCOUNT CHANGES:</b>													
CUST	442.3	Redundant Capacity Revenue	1,755	1,755	1,755	1,755	1,755	1,755	1,755	1,755	1,755	1,755	1,755	1,755	21.060
CUST	442.3	Power Factor Revenues	(13,670)	(13,670)	(13,670)	(11,471)	(11,471)	(11,471)	(11,471)	(11,471)	(11,471)	(11,471)	(13,670)	(13,670)	(148.648)
<b>ADJ 8</b>		<b>ADVERTISING EXPENSES:</b>													
ADV	913	913-ADVERTISING	95								95				190.000
ADV	930.1	930.1-MISC GENERAL ADVERTISING EXPENSE	31	31	31	31	31	31	31	31	31	31	31	31	370.632
<b>ADJ 9</b>		<b>PROPERTY INSURANCE:</b>													
		924-PROPERTY INSURANCE	353	321	321	353	321	326	354	321	321	461	404	404	4,262
		Monthly Distribution	8.3%	7.5%	7.5%	8.3%	7.5%	7.7%	8.3%	7.5%	7.5%	10.8%	9.5%	9.5%	100%
		Property Insurance Pro Forma Amount	442	402	402	442	402	409	444	402	402	578	506	506	5,341
INS	924	Adjustment to Property Insurance	89	81	81	89	81	83	90	81	81	117	102	102	1,078.924

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2014-00372 - ELECTRIC OPERATIONS**  
**JURISDICTIONAL PROFORMA ADJUSTMENTS WORKPAPER**

**Calculation of Current Tax Adjustment Resulting**  
**From "Interest Synchronization"**

	<u>ADJ 10</u>	<u>ADJ 10</u>
	Electric	Gas
1. Adjusted Capitalization - Schedule J	\$ 2,146,046,494	\$ 523,925,924
2. Weighted Cost of Debt - Schedule J	1.82%	1.82%
3. "Interest Synchronization"	\$ 39,033,944	\$ 9,529,568
4. Interest per books (excluding other interest)	54,634,665	12,815,539
5. "Interest Synchronization" adjustment (Line 4 - 3)	\$ 15,600,721	\$ 3,285,971
6. Composite Federal and State tax rate	37.0861%	37.0861%
7. Current tax adjustment from "Interest Synchronization"	<u>\$ 5,785,695</u>	<u>\$ 1,218,638</u>

SCHEDULE D

JURISDICTIONAL ADJUSTMENT OF OPERATING INCOME

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2014-00372 - GAS OPERATIONS

BASE PERIOD : FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

FORECASTED PERIOD : FOR THE 12 MONTHS ENDED JUNE 30, 2016

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
D-1	SUMMARY OF JURISDICTIONAL ADJUSTMENTS
D-2	JURISDICTIONAL ADJUSTMENTS
D-2.1	JURISDICTIONAL PRO FORMA ADJUSTMENTS
WPD-2	JURISDICTIONAL ADJUSTMENTS WORKPAPER
WPD-2.1a	JURISDICTIONAL PRO FORMA ADJUSTMENTS WORKPAPER
WPD-2.1b	JURISDICTIONAL PRO FORMA ADJUSTMENTS WORKPAPER

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

DATA:   X   BASE PERIOD   X   FORECASTED PERIOD  
TYPE OF FILING:   X   ORIGINAL        UPDATED        REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE D-1  
PAGE 1 OF 7  
WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (Note 1)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (Note 2)
			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
1		<b>OPERATING REVENUES</b>						
2		<u>SALES OF GAS:</u>						
3	480	RESIDENTIAL	100,698,712	(172,389)	100,526,323	-	100,526,323	Variance reflects forecasted increase in billing determinants from the base period to the forecasted period at current tariff rates.
4	481.1	COMMERCIAL	30,156,869	(169,571)	29,987,297	(58,925)	29,928,372	Variance reflects forecasted increase in billing determinants from the base period to the forecasted period at current tariff rates.
5	481.2	INDUSTRIAL	2,828,635	198,146	3,026,780	(59,763)	2,967,017	Variance reflects forecasted increase in billing determinants from the base period to the forecasted period at current tariff rates.
6	482	OTHER SALES TO PUBLIC AUTHORITIES	3,667,132	(41,142)	3,625,990	-	3,625,990	Variance reflects forecasted change in billing determinants from the base period to the forecasted period at current tariff rates.
7		TOTAL SALES TO ULTIMATE CONSUMERS	137,351,348	(184,957)	137,166,391	(118,688)	137,047,702	
8	483-484	SALES FOR RESALE	4,673,565	649,124	5,322,689	(1,704,585)	3,618,104	Variance is based on gas off-system sales forecast at current tariff rates.
9	496	PROVISION FOR RATE REFUNDS	-	-	-	-	-	
10		TOTAL SALES OF GAS	142,024,913	464,167	142,489,079	(1,823,274)	140,665,806	
11		<u>OTHER OPERATING REVENUES:</u>						
12	487	FORFEITED DISCOUNTS	1,216,140	18,628	1,234,768	-	1,234,768	Variance is based on projected revenue increase.
13	488	MISCELLANEOUS SERVICE REVENUE	97,941	(6,828)	91,113	-	91,113	Variance reflects assumption of lower level of reconnects given severity of early 2014 winter weather.
14	489	TRANSPORTATION OF GAS OF OTHERS	6,989,255	(1,274,183)	5,715,072	(8,915)	5,706,156	Variance reflects above normal heating load in the base period.
15	493	RENT FROM GAS PROPERTY	319,678	(103,702)	215,977	-	215,977	Variance reflects trend in this account and is based on a historic average.
16	495	OTHER GAS REVENUE	3,217	(285)	2,932	-	2,932	Customerly changes in the ordinary course of business.
17		TOTAL OTHER OPERATING REVENUES	8,626,231	(1,366,369)	7,259,862	(8,915)	7,250,947	
18		<b>TOTAL OPERATING REVENUES</b>	150,651,144	(902,203)	149,748,941	(1,832,189)	147,916,752	
19		<b>OPERATING EXPENSES</b>						
20		<u>OPERATION AND MAINTENANCE EXPENSES:</u>						
21		<u>OTHER GAS SUPPLY EXPENSES:</u>						
22	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	-	-	-	-	-	
23	804	NATURAL GAS CITY GATE PURCHASES	-	-	-	-	-	



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE D-1  
PAGE 2 OF 7  
WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (Note 1)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (Note 2)
			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
24	805	OTHER GAS PURCHASES	-	-	-	-	-	
25	806	EXCHANGE GAS	-	-	-	-	-	
26	807	PURCHASED GAS EXPENSE	692,001	185,919	877,920	-	877,920	Variance reflects headcount changes and assumed 3% wage inflation.
27	808	GAS WITHDRAWN FROM STORAGE	(0)	0	(0)	-	(0)	
28	810	GAS USED FOR COMPRESSOR STATION FUEL	(737,269)	(169,731)	(907,000)	-	(907,000)	Variance is due to increased compressor fuel usage as well as a higher assumed gas price in the forecasted period.
29	812	GAS USED FOR OTHER UTILITY OPERATIONS	-	-	-	-	-	
30	813	OTHER GAS SUPPLY EXPENSES	-	-	-	-	-	
31		TOTAL OTHER GAS SUPPLY EXPENSES	(45,267)	16,187	(29,080)	-	(29,080)	
32		<u>UNDERGROUND STORAGE EXPENSES:</u>						
33	814	OPERATION SUPERVISION AND ENGINEERING	571,369	(39,103)	532,266	-	532,266	Customary changes in the ordinary course of business.
34	816	WELLS EXPENSE	277,925	143,075	421,000	-	421,000	Variance reflects lower than normal costs for Doe Run Storage Well area in the base period. Forecasted period is based on normal levels.
35	817	LINES EXPENSE	718,273	(32,286)	685,987	-	685,987	Customary changes in the ordinary course of business.
36	818	COMPRESSOR STATION EXPENSES	1,729,146	142,343	1,871,489	-	1,871,489	Variance reflects more costs in the forecasted period for tree trimming at Muldraugh and Magnolia to maintain right of ways for mowing, aerial patrol, etc.
37	819	COMPRESSOR STATION FUEL AND POWER	765,555	(185,055)	580,500	-	580,500	Variance reflects lower compressor related expenses at Magnolia in the forecasted period.
38	821	PURIFICATION EXPENSES	1,547,600	(152,954)	1,394,646	-	1,394,646	Variance reflects lower estimated usage in the forecasted period.
39	823	GAS LOSSES	-	-	-	-	-	
40	824	OTHER EXPENSES	(1,932)	1,932	-	-	-	Item not budgeted in forecast period due to immateriality.
41	825	STORAGE WELL ROYALTIES	200,306	2,694	203,000	-	203,000	Customary changes in the ordinary course of business.
42	826	RENTS-STORAGE FIELDS	191	(191)	-	-	-	Item not budgeted in forecast period due to immateriality.
43	830	MAINTENANCE SUPERVISION AND ENGINEERING	442,910	9,090	452,000	-	452,000	Customary changes in the ordinary course of business.
44	832	MAINTENANCE OF RESERVOIRS AND WELLS	820,115	1,385	821,500	-	821,500	Customary changes in the ordinary course of business.
45	833	MAINTENANCE OF LINES	172,527	(5,527)	167,000	-	167,000	Customary changes in the ordinary course of business.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD  
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PAGE 3 OF 7  
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (Note 1)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (Note 2)
			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
46	834	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	725,314	422,661	1,147,975	-	1,147,975	Variance reflects more maintenance in the forecasted period.
47	835	MAINTENANCE OF REGULATING STATION EQUIPMENT	78,692	(12,213)	66,479	-	66,479	Customary changes in the ordinary course of business.
48	836	MAINTENANCE OF PURIFICATION EQUIPMENT	692,772	238,228	931,000	-	931,000	Variance reflects more maintenance in the forecasted period.
49	837	MAINTENANCE OF OTHER EQUIPMENT	149,792	19,479	169,271	-	169,271	Customary changes in the ordinary course of business.
50		TOTAL UNDERGROUND STORAGE EXPENSES	8,890,553	553,560	9,444,113	-	9,444,113	
51		<u>TRANSMISSION EXPENSES:</u>						
52	850	OPERATION SUPERVISION AND ENGINEERING	390,166	137,927	528,093	-	528,093	Variance reflects incremental expenses for the safety organization in the forecasted period, with an offset in Account 880.
53	851	SYSTEM CONTROL AND LOAD DISPATCHING	413,581	95,119	508,700	-	508,700	Variance reflects more control room management support in the forecasted period.
54	852	COMMUNICATION SYSTEM EXPENSES	-	-	-	-	-	
55	856	MAIN EXPENSES	432,596	56,404	489,000	-	489,000	Variance reflects fewer 811 digging calls in the base period.
56	859	OTHER EXPENSES	-	-	-	-	-	
57	860	RENTS-GAS TRANSMISSION	4,612	(4,612)	-	-	-	Item not budgeted in forecast period due to immateriality.
58	863	MAINTENANCE OF MAINS	812,796	450,704	1,263,500	-	1,263,500	Variance reflects more nline inspection costs in the forecasted period.
59		TOTAL TRANSMISSION EXPENSES	2,053,752	735,541	2,789,293	-	2,789,293	
60		<u>DISTRIBUTION EXPENSES:</u>						
61	870	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	
62	871	DISTRIBUTION LOAD DISPATCHING	623,651	(83,927)	539,724	-	539,724	Variance reflects lower labor costs in the forecasted period due to an assumed retirement.
63	874	MAINS AND SERVICES EXPENSES	2,910,192	147,162	3,057,354	-	3,057,354	Customary changes in the ordinary course of business.
64	875	MEASURING AND REGULATING STATION EXP - GEN.	780,738	126,340	907,078	-	907,078	Variance reflects headcount changes and assumed 3% wage inflation.
65	876	MEASURING AND REGULATING STATION EXP - IND.	426,454	108,032	534,486	-	534,486	Variance reflects headcount changes and assumed 3% wage inflation.

LOUISVILLE GAS AND ELECTRIC COMPANY  
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DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (Note 1)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (Note 2)
			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
66	877	MEASURING AND REGULATING STATION EXP - CG	300,885	241,578	542,463	-	542,463	Variance reflects higher labor costs, higher fuel gas and more pipe support inspections in the forecasted period.
67	878	METER AND HOUSE REGULATOR EXPENSE	1,202,839	(4,668)	1,198,171	-	1,198,171	Customary changes in the ordinary course of business.
68	879	CUSTOMER INSTALLATIONS EXPENSE	225,067	(106,067)	119,000	-	119,000	Variance reflects an adjustment for Gas Line Tracker (GLT) expenses for the forecasted period and reconnects that are budgeted in Account 887.
69	880	OTHER EXPENSES	2,495,086	(351,014)	2,144,072	-	2,144,072	Variance is due to a change in methodology on Facility/Security expenses (clearing) that changed allocation percentage between various accounts and lower safety expenses (offset in Account 850).
70	881	RENTS-GAS DISTRIBUTION	7,233	(7,233)	-	-	-	Item not budgeted in forecast period due to immateriality.
71	885	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	
72	886	MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	(91,265)	155,347	64,082	-	64,082	Variance is due to a change in methodology on Facility/Security expenses (clearing) that changed allocation percentage between various accounts.
73	887	MAINTENANCE OF MAINS	10,233,515	725,303	10,958,818	-	10,958,818	Variance reflects higher Pipeline Integrity costs, higher test and reconnect work (offset in Account 879), higher trouble/dispatch work in the forecasted period.
74	889	MTCE OF MEASURING AND REGULATING STATION EXP - GEN.	133,420	156,369	289,789	-	289,789	Variance reflects a headcount increase of one in 2015 and increased soil to air interface work and station painting in the forecasted period.
75	890	MTCE MEASURING AND REGULATING STATION EXP - IND.	293,138	(87,384)	205,754	-	205,754	Variance reflects expense reallocations.
76	891	MTCE MEASURING AND REGULATING STATION EXP - CG	452,285	(85,622)	366,663	-	366,663	Variance reflects repairs for leaks on meter loops being charged to this account in the base period but the budget is in Account 892.
77	892	MAINTENANCE OF SERVICES	1,687,273	5,430	1,692,703	-	1,692,703	Customary changes in the ordinary course of business.
78	893	MAINTENANCE OF METERS AND HOUSE REGULATORS	-	-	-	-	-	
74	894	MAINTENANCE OF OTHER EQUIPMENT	265,439	(157,543)	107,896	-	107,896	Variance reflects higher maintenance costs incurred in the base period than what is expected in the future period.
75		TOTAL DISTRIBUTION EXPENSES	21,945,951	782,102	22,728,053	-	22,728,053	

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LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (Note 1)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (Note 2)
			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
76		<u>CUSTOMER ACCOUNTS EXPENSES:</u>						
77	901	CUSTOMER ACCTS SUPERVISION	897,762	(59,735)	838,026	-	838,026	Variance is due primarily to the budget for Residential Service Center being in Account 903, offset by an increase of two headcount for systems support and quality assurance.
78	902	METER READING EXPENSES	1,944,742	37,910	1,982,652	-	1,982,652	Customary changes in the ordinary course of business.
79	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	4,564,604	483,511	5,048,115	-	5,048,115	Variance reflects the Residential Call Center budgeted to Account 903, but actuals in the base period were in Account 901.
80	904	UNCOLLECTIBLE ACCOUNTS	1,598,776	(1,289,776)	309,000	-	309,000	Lower bad debt % of revenues assumed in forecasted period than in base period.
81	905	MISC CUSTOMER ACCOUNTS EXPENSE	2,989	30,588	33,577	-	33,577	Variance is due primarily to a change in methodology on Facility/Security expenses (clearing) that changed allocation percentage between various accounts.
82		TOTAL CUSTOMER ACCOUNTS EXPENSES	<u>9,008,873</u>	<u>(797,502)</u>	<u>8,211,371</u>	<u>-</u>	<u>8,211,371</u>	
83		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>						
84	907	CUSTOMER SERVICE AND INFO SUPERVISION	86,060	(18,346)	67,714	-	67,714	Variance is due to a decrease in the forecasted period for miscellaneous costs in the Business Office.
85	908	CUSTOMER ASSISTANCE EXPENSES	313,558	(168,442)	145,116	-	145,116	Variance is due primarily to higher outside services and labor in Marketing and Performance and higher travel for Economic Development in the forecasted period.
86	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	50,590	11,744	62,334	-	62,334	Customary changes in the ordinary course of business.
87	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	163,956	(88,540)	75,416	-	75,416	Variance is primarily due to lower outside services costs in the forecasted period.
88		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	<u>614,165</u>	<u>(263,584)</u>	<u>350,580</u>	<u>-</u>	<u>350,580</u>	
89		<u>SALES EXPENSES:</u>						
90	911	SALES SUPERVISION	-	-	-	-	-	
91	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	
92	913	ADVERTISING EXPENSES	946	59,054	60,000	(60,000)	-	Expenses are removed from net operating income in setting base rates.
93	916	MISC SALES EXPENSES	-	-	-	-	-	
94		TOTAL SALES EXPENSES	<u>946</u>	<u>59,054</u>	<u>60,000</u>	<u>(60,000)</u>	<u>-</u>	
95		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>						

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LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (Note 1)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (Note 2)
			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
96	920	ADMINISTRATIVE AND GENERAL SALARIES	6,579,233	454,656	7,033,889	-	7,033,889	Variance reflects changes in headcount and assumed 3% average wage inflation.
97	921	OFFICE SUPPLIES AND EXPENSES	1,747,529	(82,803)	1,664,726	-	1,664,726	Variance reflects lower spending planned for general office supplies and expenses for various groups along with reclasses of expenses charged to other accounts.
98	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(720,022)	(102,868)	(822,890)	-	(822,890)	The account is credited for a portion of expenses in 920 and 921 accounts that are transferred to construction costs. It reflects the cost increases above and the level of construction activity.
99	923	OUTSIDE SERVICES	4,260,674	62,013	4,322,686	-	4,322,686	Variance reflects higher level of contracted support for customer service initiatives and technology software and hardware maintenance.
100	924	PROPERTY INSURANCE	134,566	998,304	1,132,870	(1,078,924)	53,946	Customary changes in the ordinary course of business. Variance includes system budget allocation entry between electric and gas accounts that has been corrected by the adjustment in column 4.
101	925	INJURIES AND DAMAGES	408,442	451,406	859,848	-	859,848	Variance reflects \$353k of workers comp credits within the base period.
102	926	EMPLOYEE PENSION AND BENEFITS	7,727,999	3,097,870	10,825,869	-	10,825,869	Variance reflects higher pension expense due primarily to mortality table updates, higher medical costs assuming 6% annual growth and other benefit changes tied to the labor forecast.
103	927	FRANCHISE REQUIREMENTS	374,002	(374,002)	-	-	-	Variance reflects removing gas franchise fees from base rates since they will be a separate line item on the bill at the rate approved by the Louisville Metro Council.
104	928	REGULATORY COMMISSION EXPENSES	104,868	91,728	196,596	-	196,596	Forecasted period reflects rate case expense amortization and an increase in FERC annual fees.
105	929	DUPLICATE CHARGES--CREDIT	(602,222)	5,222	(597,000)	-	(597,000)	Customary changes in the ordinary course of business.
106	930.1	GENERAL ADVERTISING EXPENSES	78,267	(14,762)	63,505	(63,505)	-	Expenses are removed from net operating income in setting base rates.
107	930.2	MISC GENERAL EXPENSES	499,764	(28,520)	471,244	-	471,244	Customary changes in the ordinary course of business.
108	931	RENTS	398,595	(54,797)	343,799	-	343,799	Customary changes in the ordinary course of business.
109	935	MAINTENANCE OF GENERAL PLANT	182,255	185,039	367,294	-	367,294	Variance is driven by planned expenses for general plant maintenance for facilities along with higher O&M support of telecom equipment after previous capital investments are now complete.
110		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	21,173,952	4,688,485	25,862,437	(1,142,429)	24,720,008	

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LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (Note 1)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (Note 2)
			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
111		TOTAL OPERATION AND MAINTENANCE EXPENSES	63,642,924	5,773,844	69,416,767	(1,202,429)	68,214,338	
112	403-404	DEPRECIATION AND AMORTIZATION	27,592,600	1,596,132	29,188,731	-	29,188,731	Depreciation is based on additions to Plant In Service per the Company's capital plan at currently approved depreciation rates.
113	408.1	TAXES OTHER THAN INCOME TAXES	8,343,938	(169,860)	8,174,079	-	8,174,079	Taxes Other Than Income Taxes includes property taxes, payroll taxes, and regulatory assessment fees. The Property Tax adjustment is based on the most recent property tax assessment and tax rates, multiplied by the forecasted amount of property. The Payroll Tax adjustment is made according to current tax rates and employee wages for the forecast period. Regulatory Assessment Fees are based on recent rates multiplied by forecasted revenues
114	409-411	FEDERAL INCOME TAXES	17,685,193	(7,684,897)	10,000,296	831,130	10,831,426	Variance reflects changes in pre-tax income and production tax credit. See Schedule E.
115	409-411	STATE INCOME TAXES	2,486,905	(737,960)	1,748,946	153,955	1,902,900	Variance reflects changes in pre-tax income and production tax credit. See Schedule E.
116	411.4	INVESTMENT TAX CREDIT	(94,054)	24,984	(69,070)	-	(69,070)	Adjustment to reflect amortization of investment tax credits.
117	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-	
118		<b>TOTAL OPERATING EXPENSES</b>	<b>119,657,506</b>	<b>(1,197,756)</b>	<b>118,459,750</b>	<b>(217,345)</b>	<b>118,242,405</b>	
119		<b>NET OPERATING INCOME</b>	<b>30,993,638</b>	<b>295,554</b>	<b>31,289,192</b>	<b>(1,614,844)</b>	<b>29,674,347</b>	

**Note 1 - See Schedule D-2.1 and testimony for a descriptions of the adjustments.**

**Note 2 - In general, these adjustments represent variances between the Base Period and the end of the Forecasted Period.**

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DATA: \_\_X\_\_ BASE PERIOD \_\_\_\_ FORECASTED PERIOD  
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE GLT MECHANISM	REMOVE GSC MECHANISM			
			\$	\$	\$	\$		\$
1		<b><u>OPERATING REVENUES</u></b>						
2		<b><u>SALES OF GAS:</u></b>						
3	480	RESIDENTIAL	(2,210,348)	(7,964,787)	(107,526,976)	(117,702,112)	100.000%	(117,702,112)
4	481.1	COMMERCIAL	(512,614)	(2,987,270)	(49,214,646)	(52,714,530)	100.000%	(52,714,530)
5	481.2	INDUSTRIAL	-	(286,375)	(8,054,950)	(8,341,325)	100.000%	(8,341,325)
6	482	OTHER SALES TO PUBLIC AUTHORITIES	(109,383)	(314,953)	(7,870,523)	(8,294,859)	100.000%	(8,294,859)
7		TOTAL SALES TO ULTIMATE CONSUMERS	(2,832,345)	(11,553,386)	(172,667,095)	(187,052,826)	100.000%	(187,052,826)
8	483-484	SALES FOR RESALE	-	(708)	(2,501,423)	(2,502,130)	100.000%	(2,502,130)
9	496	PROVISION FOR RATE REFUNDS	-	-	-	-	100.000%	-
10		TOTAL SALES OF GAS	(2,832,345)	(11,554,093)	(175,168,518)	(189,554,956)		(189,554,956)
11		<b><u>OTHER OPERATING REVENUES:</u></b>						
12	487	FORFEITED DISCOUNTS	-	-	-	-	100.000%	-
13	488	MISCELLANEOUS SERVICE REVENUE	-	-	-	-	100.000%	-
14	489	TRANSPORTATION OF GAS OF OTHERS	(683,891)	-	-	(683,891)	100.000%	(683,891)
15	493	RENT FROM GAS PROPERTY	-	-	-	-	100.000%	-
16	495	OTHER GAS REVENUE	-	-	-	-	100.000%	-
17		TOTAL OTHER OPERATING REVENUES	(683,891)	-	-	(683,891)		(683,891)
18		<b>TOTAL OPERATING REVENUES</b>	(3,516,236)	(11,554,093)	(175,168,518)	(190,238,847)		(190,238,847)
19		<b><u>OPERATING EXPENSES</u></b>						
20		<b><u>OPERATION AND MAINTENANCE EXPENSES:</u></b>						
21		<b><u>OTHER GAS SUPPLY EXPENSES:</u></b>						
22	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	-	-	(186,283,820)	(186,283,820)	100.000%	(186,283,820)
23	804	NATURAL GAS CITY GATE PURCHASES	-	-	-	-	100.000%	-
24	805	OTHER GAS PURCHASES	-	-	872,815	872,815	100.000%	872,815
25	806	EXCHANGE GAS	-	-	9,955,768	9,955,768	100.000%	9,955,768

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LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE GLT MECHANISM	REMOVE GSC MECHANISM			
			\$	\$	\$	\$		\$
26	807	PURCHASED GAS EXPENSE	-	-	14,412	14,412	100.000%	14,412
27	808	GAS WITHDRAWN FROM STORAGE	-	-	2,386,379	2,386,379	100.000%	2,386,379
28	810	GAS USED FOR COMPRESSOR STATION FUEL	-	-	-	-	100.000%	-
29	812	GAS USED FOR OTHER UTILITY OPERATIONS	-	-	43,980	43,980	100.000%	43,980
30	813	OTHER GAS SUPPLY EXPENSES	-	-	-	-	100.000%	-
31		TOTAL OTHER GAS SUPPLY EXPENSES	-	-	(173,010,467)	(173,010,467)		(173,010,467)
32		<u>UNDERGROUND STORAGE EXPENSES:</u>						
33	814	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
34	816	WELLS EXPENSE	-	-	-	-	100.000%	-
35	817	LINES EXPENSE	-	-	-	-	100.000%	-
36	818	COMPRESSOR STATION EXPENSES	-	-	-	-	100.000%	-
37	819	COMPRESSOR STATION FUEL AND POWER	-	-	-	-	100.000%	-
38	821	PURIFICATION EXPENSES	-	-	-	-	100.000%	-
39	823	GAS LOSSES	-	-	(2,443,428)	(2,443,428)	100.000%	(2,443,428)
40	824	OTHER EXPENSES	-	-	-	-	100.000%	-
41	825	STORAGE WELL ROYALTIES	-	-	-	-	100.000%	-
42	826	RENTS-STORAGE FIELDS	-	-	-	-	100.000%	-
43	830	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
44	832	MAINTENANCE OF RESERVOIRS AND WELLS	-	-	-	-	100.000%	-
45	833	MAINTENANCE OF LINES	-	-	-	-	100.000%	-
46	834	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	-	-	-	-	100.000%	-
47	835	MAINTENANCE OF REGULATING STATION EQUIPMENT	-	-	-	-	100.000%	-
48	836	MAINTENANCE OF PURIFICATION EQUIPMENT	-	-	-	-	100.000%	-
49	837	MAINTENANCE OF OTHER EQUIPMENT	-	-	-	-	100.000%	-
50		TOTAL UNDERGROUND STORAGE EXPENSES	-	-	(2,443,428)	(2,443,428)		(2,443,428)



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LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE GLT MECHANISM	REMOVE GSC MECHANISM			
			\$	\$	\$	\$		\$
51		<u>TRANSMISSION EXPENSES:</u>						
52	850	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
53	851	SYSTEM CONTROL AND LOAD DISPATCHING	-	-	-	-	100.000%	-
54	852	COMMUNICATION SYSTEM EXPENSES	-	-	-	-	100.000%	-
55	856	MAIN EXPENSES	-	-	-	-	100.000%	-
56	859	OTHER EXPENSES	-	-	-	-	100.000%	-
57	860	RENTS-GAS TRANSMISSION	-	-	-	-		-
58	863	MAINTENANCE OF MAINS	-	-	-	-		-
59		TOTAL TRANSMISSION EXPENSES	-	-	-	-		-
60		<u>DISTRIBUTION EXPENSES:</u>						
61	870	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
62	871	DISTRIBUTION LOAD DISPATCHING	-	-	-	-	100.000%	-
63	874	MAINS AND SERVICES EXPENSES	-	(43,720)	-	(43,720)	100.000%	(43,720)
64	875	MEASURING AND REGULATING STATION EXP - GEN.	-	-	-	-	100.000%	-
65	876	MEASURING AND REGULATING STATION EXP - IND.	-	-	-	-	100.000%	-
66	877	MEASURING AND REGULATING STATION EXP - CG	-	-	-	-	100.000%	-
67	878	METER AND HOUSE REGULATOR EXPENSE	-	1,142	-	1,142	100.000%	1,142
68	879	CUSTOMER INSTALLATIONS EXPENSE	-	116,020	-	116,020	100.000%	116,020
69	880	OTHER EXPENSES	-	(303,128)	-	(303,128)	100.000%	(303,128)
70	881	RENTS-GAS DISTRIBUTION	-	-	-	-	100.000%	-
71	885	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
72	886	MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	-	-	-	-	100.000%	-
73	887	MAINTENANCE OF MAINS	-	327,174	-	327,174	100.000%	327,174
74	889	MTCE OF MEASURING AND REGULATING STATION EXP - GEN.	-	-	-	-	100.000%	-
75	890	MTCE MEASURING AND REGULATING STATION EXP - IND.	-	-	-	-	100.000%	-
76	891	MTCE MEASURING AND REGULATING STATION EXP - CG	-	-	-	-	100.000%	-
77	892	MAINTENANCE OF SERVICES	-	(1,118,807)	-	(1,118,807)	100.000%	(1,118,807)
78	893	MAINTENANCE OF METERS AND HOUSE REGULATORS	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2

SCHEDULE D-2  
PAGE 4 OF 10  
WITNESS: R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE GLT MECHANISM	REMOVE GSC MECHANISM			
			\$	\$	\$	\$		\$
74	894	MAINTENANCE OF OTHER EQUIPMENT	-	-	-	-	100.000%	-
75		TOTAL DISTRIBUTION EXPENSES	-	(1,021,318)	-	(1,021,318)		(1,021,318)
76		<u>CUSTOMER ACCOUNTS EXPENSES:</u>						
77	901	CUSTOMER ACCTS SUPERVISION	-	-	-	-	100.000%	-
78	902	METER READING EXPENSES	-	-	-	-	100.000%	-
79	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	-	-	-	-	100.000%	-
80	904	UNCOLLECTIBLE ACCOUNTS	-	-	(464,050)	(464,050)	100.000%	(464,050)
81	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	-	-	-	100.000%	-
82		TOTAL CUSTOMER ACCOUNTS EXPENSES	-	-	(464,050)	(464,050)		(464,050)
83		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>						
84	907	CUSTOMER SERVICE AND INFO SUPERVISION	-	-	-	-	100.000%	-
85	908	CUSTOMER ASSISTANCE EXPENSES	(3,188,366)	-	-	(3,188,366)	100.000%	(3,188,366)
86	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	-	-	-	-	100.000%	-
87	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	-	-	-	-	100.000%	-
88		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	(3,188,366)	-	-	(3,188,366)		(3,188,366)
89		<u>SALES EXPENSES:</u>						
90	911	SALES SUPERVISION	-	-	-	-	100.000%	-
91	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	100.000%	-
92	913	ADVERTISING EXPENSES	-	-	-	-	100.000%	-
93	916	MISC SALES EXPENSES	-	-	-	-	100.000%	-
94		TOTAL SALES EXPENSES	-	-	-	-		-
95		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>						
96	920	ADMINISTRATIVE AND GENERAL SALARIES	-	-	-	-	100.000%	-
97	921	OFFICE SUPPLIES AND EXPENSES	-	-	-	-	100.000%	-
98	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2

SCHEDULE D-2  
PAGE 5 OF 10  
WITNESS: R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE GLT MECHANISM	REMOVE GSC MECHANISM			
			\$	\$	\$	\$		\$
99	923	OUTSIDE SERVICES	-	-	-	-	100.000%	-
100	924	PROPERTY INSURANCE	-	-	-	-	100.000%	-
101	925	INJURIES AND DAMAGES	-	-	-	-	100.000%	-
102	926	EMPLOYEE PENSION AND BENEFITS	-	-	-	-	100.000%	-
103	927	FRANCHISE REQUIREMENTS	-	-	-	-	100.000%	-
104	928	REGULATORY COMMISSION EXPENSES	-	-	-	-	100.000%	-
105	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	100.000%	-
106	930.1	GENERAL ADVERTISING EXPENSES	-	-	-	-	100.000%	-
107	930.2	MISC GENERAL EXPENSES	-	-	-	-	100.000%	-
108	931	RENTS	-	-	-	-	100.000%	-
109	935	MAINTENANCE OF GENERAL PLANT	-	-	-	-	100.000%	-
110		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	-	-	-	-		-
111		TOTAL OPERATION AND MAINTENANCE EXPENSES	<u>(3,188,366)</u>	<u>(1,021,318)</u>	<u>(175,917,944)</u>	<u>(180,127,628)</u>		<u>(180,127,628)</u>
112	403-404	DEPRECIATION AND AMORTIZATION	(7,036)	(2,652,664)	-	(2,659,701)	100.000%	(2,659,701)
113	408.1	TAXES OTHER THAN INCOME TAXES	-	(212,098)	-	(212,098)	100.000%	(212,098)
114	409-411	FEDERAL INCOME TAXES	(100,389)	(2,399,325)	234,496	(2,265,218)	100.000%	(2,265,218)
115	409-411	STATE INCOME TAXES	(18,596)	(444,440)	43,437	(419,599)	100.000%	(419,599)
116	411.4	INVESTMENT TAX CREDIT	-	-	-	-	100.000%	-
117	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	100.000%	-
118		TOTAL OPERATING EXPENSES	<u>(3,314,387)</u>	<u>(6,729,845)</u>	<u>(175,640,011)</u>	<u>(185,684,243)</u>		<u>(185,684,243)</u>
119		NET OPERATING INCOME	<u>(201,849)</u>	<u>(4,824,248)</u>	<u>471,494</u>	<u>(4,554,603)</u>		<u>(4,554,603)</u>

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):: SCHEDULE WPD-2

SCHEDULE D-2  
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WITNESS: R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE GLT MECHANISM	REMOVE GSC MECHANISM			
			\$	\$	\$	\$		\$
1		<b><u>OPERATING REVENUES</u></b>						
2		<b><u>SALES OF GAS:</u></b>						
3	480	RESIDENTIAL	(1,917,198)	(12,833,669)	(105,116,312)	(119,867,179)	100.000%	(119,867,179)
4	481.1	COMMERCIAL	(921,480)	(4,952,228)	(47,170,416)	(53,044,124)	100.000%	(53,044,124)
5	481.2	INDUSTRIAL	-	(477,988)	(7,640,042)	(8,118,030)	100.000%	(8,118,030)
6	482	OTHER SALES TO PUBLIC AUTHORITIES	(243,384)	(676,004)	(7,757,169)	(8,676,557)	100.000%	(8,676,557)
7		TOTAL SALES TO ULTIMATE CONSUMERS	(3,082,062)	(18,939,889)	(167,683,939)	(189,705,890)	100.000%	(189,705,890)
8	483-484	SALES FOR RESALE	-	-	(1,840,504)	(1,840,504)	100.000%	(1,840,504)
9	496	PROVISION FOR RATE REFUNDS	-	-	-	-	100.000%	-
10		TOTAL SALES OF GAS	(3,082,062)	(18,939,889)	(169,524,443)	(191,546,394)		(191,546,394)
11		<b><u>OTHER OPERATING REVENUES:</u></b>						
12	487	FORFEITED DISCOUNTS	-	-	-	-	100.000%	-
13	488	MISCELLANEOUS SERVICE REVENUE	-	-	-	-	100.000%	-
14	489	TRANSPORTATION OF GAS OF OTHERS	(1,578,243)	-	-	(1,578,243)	100.000%	(1,578,243)
15	493	RENT FROM GAS PROPERTY	-	-	-	-	100.000%	-
16	495	OTHER GAS REVENUE	-	-	-	-	100.000%	-
17		TOTAL OTHER OPERATING REVENUES	(1,578,243)	-	-	(1,578,243)		(1,578,243)
18		<b>TOTAL OPERATING REVENUES</b>	(4,660,305)	(18,939,889)	(169,524,443)	(193,124,636)		(193,124,636)
19		<b><u>OPERATING EXPENSES</u></b>						
20		<b><u>OPERATION AND MAINTENANCE EXPENSES:</u></b>						
21		<b><u>OTHER GAS SUPPLY EXPENSES:</u></b>						
22	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	-	-	(169,705,691)	(169,705,691)	100.000%	(169,705,691)
23	804	NATURAL GAS CITY GATE PURCHASES	-	-	-	-	100.000%	-
24	805	OTHER GAS PURCHASES	-	-	-	-	100.000%	-
25	806	EXCHANGE GAS	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_\_ UPDATED \_\_\_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):: SCHEDULE WPD-2

SCHEDULE D-2  
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WITNESS: R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE GLT MECHANISM	REMOVE GSC MECHANISM			
			\$	\$	\$	\$		\$
26	807	PURCHASED GAS EXPENSE	-	-	-	-	100.000%	-
27	808	GAS WITHDRAWN FROM STORAGE	-	-	2,954,248	2,954,248	100.000%	2,954,248
28	810	GAS USED FOR COMPRESSOR STATION FUEL	-	-	-	-	100.000%	-
29	812	GAS USED FOR OTHER UTILITY OPERATIONS	-	-	-	-	100.000%	-
30	813	OTHER GAS SUPPLY EXPENSES	-	-	-	-	100.000%	-
31		TOTAL OTHER GAS SUPPLY EXPENSES	-	-	(166,751,443)	(166,751,443)		(166,751,443)
32		<u>UNDERGROUND STORAGE EXPENSES:</u>						
33	814	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
34	816	WELLS EXPENSE	-	-	-	-	100.000%	-
35	817	LINES EXPENSE	-	-	-	-	100.000%	-
36	818	COMPRESSOR STATION EXPENSES	-	-	-	-	100.000%	-
37	819	COMPRESSOR STATION FUEL AND POWER	-	-	-	-	100.000%	-
38	821	PURIFICATION EXPENSES	-	-	-	-	100.000%	-
39	823	GAS LOSSES	-	-	(2,247,000)	(2,247,000)	100.000%	(2,247,000)
40	824	OTHER EXPENSES	-	-	-	-	100.000%	-
41	825	STORAGE WELL ROYALTIES	-	-	-	-	100.000%	-
42	826	RENTS-STORAGE FIELDS	-	-	-	-	100.000%	-
43	830	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
44	832	MAINTENANCE OF RESERVOIRS AND WELLS	-	-	-	-	100.000%	-
45	833	MAINTENANCE OF LINES	-	-	-	-	100.000%	-
46	834	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	-	-	-	-	100.000%	-
47	835	MAINTENANCE OF REGULATING STATION EQUIPMENT	-	-	-	-	100.000%	-
48	836	MAINTENANCE OF PURIFICATION EQUIPMENT	-	-	-	-	100.000%	-
49	837	MAINTENANCE OF OTHER EQUIPMENT	-	-	-	-	100.000%	-
50		TOTAL UNDERGROUND STORAGE EXPENSES	-	-	(2,247,000)	(2,247,000)		(2,247,000)

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_\_ UPDATED \_\_\_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):: SCHEDULE WPD-2

SCHEDULE D-2  
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WITNESS: R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE GLT MECHANISM	REMOVE GSC MECHANISM			
			\$	\$	\$	\$		\$
51		<u>TRANSMISSION EXPENSES:</u>						
52	850	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
53	851	SYSTEM CONTROL AND LOAD DISPATCHING	-	-	-	-	100.000%	-
54	852	COMMUNICATION SYSTEM EXPENSES	-	-	-	-	100.000%	-
55	856	MAIN EXPENSES	-	-	-	-	100.000%	-
56	859	OTHER EXPENSES	-	-	-	-	100.000%	-
57	860	RENTS-GAS TRANSMISSION	-	-	-	-		-
58	863	MAINTENANCE OF MAINS	-	-	-	-		-
59		TOTAL TRANSMISSION EXPENSES	-	-	-	-		-
60		<u>DISTRIBUTION EXPENSES:</u>						
61	870	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
62	871	DISTRIBUTION LOAD DISPATCHING	-	-	-	-	100.000%	-
63	874	MAINS AND SERVICES EXPENSES	-	-	-	-	100.000%	-
64	875	MEASURING AND REGULATING STATION EXP - GEN.	-	-	-	-	100.000%	-
65	876	MEASURING AND REGULATING STATION EXP - IND.	-	-	-	-	100.000%	-
66	877	MEASURING AND REGULATING STATION EXP - CG	-	-	-	-	100.000%	-
67	878	METER AND HOUSE REGULATOR EXPENSE	-	-	-	-	100.000%	-
68	879	CUSTOMER INSTALLATIONS EXPENSE	-	-	-	-	100.000%	-
69	880	OTHER EXPENSES	-	(366,724)	-	(366,724)	100.000%	(366,724)
70	881	RENTS-GAS DISTRIBUTION	-	-	-	-	100.000%	-
71	885	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
72	886	MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	-	-	-	-	100.000%	-
73	887	MAINTENANCE OF MAINS	-	-	-	-	100.000%	-
74	889	MTCE OF MEASURING AND REGULATING STATION EXP - GEN.	-	-	-	-	100.000%	-
75	890	MTCE MEASURING AND REGULATING STATION EXP - IND.	-	-	-	-	100.000%	-
76	891	MTCE MEASURING AND REGULATING STATION EXP - CG	-	-	-	-	100.000%	-
77	892	MAINTENANCE OF SERVICES	-	(1,984,968)	-	(1,984,968)	100.000%	(1,984,968)
78	893	MAINTENANCE OF METERS AND HOUSE REGULATORS	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
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DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
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WORKPAPER REFERENCE NO(S):: SCHEDULE WPD-2

SCHEDULE D-2  
PAGE 9 OF 10  
WITNESS: R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE GLT MECHANISM	REMOVE GSC MECHANISM			
			\$	\$	\$	\$		\$
74	894	MAINTENANCE OF OTHER EQUIPMENT	-	-	-	-	100.000%	-
75		TOTAL DISTRIBUTION EXPENSES	-	(2,351,692)	-	(2,351,692)		(2,351,692)
76		<u>CUSTOMER ACCOUNTS EXPENSES:</u>						
77	901	CUSTOMER ACCTS SUPERVISION	-	-	-	-	100.000%	-
78	902	METER READING EXPENSES	-	-	-	-	100.000%	-
79	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	-	-	-	-	100.000%	-
80	904	UNCOLLECTIBLE ACCOUNTS	-	-	(526,000)	(526,000)	100.000%	(526,000)
81	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	-	-	-	100.000%	-
82		TOTAL CUSTOMER ACCOUNTS EXPENSES	-	-	(526,000)	(526,000)		(526,000)
83		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>						
84	907	CUSTOMER SERVICE AND INFO SUPERVISION	-	-	-	-	100.000%	-
85	908	CUSTOMER ASSISTANCE EXPENSES	(3,842,417)	-	-	(3,842,417)	100.000%	(3,842,417)
86	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	-	-	-	-	100.000%	-
87	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	-	-	-	-	100.000%	-
88		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	(3,842,417)	-	-	(3,842,417)		(3,842,417)
89		<u>SALES EXPENSES:</u>						
90	911	SALES SUPERVISION	-	-	-	-	100.000%	-
91	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	100.000%	-
92	913	ADVERTISING EXPENSES	-	-	-	-	100.000%	-
93	916	MISC SALES EXPENSES	-	-	-	-	100.000%	-
94		TOTAL SALES EXPENSES	-	-	-	-		-
95		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>						
96	920	ADMINISTRATIVE AND GENERAL SALARIES	-	-	-	-	100.000%	-
97	921	OFFICE SUPPLIES AND EXPENSES	-	-	-	-	100.000%	-
98	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_\_ UPDATED \_\_\_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):: SCHEDULE WPD-2

SCHEDULE D-2  
PAGE 10 OF 10  
WITNESS: R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE GLT MECHANISM	REMOVE GSC MECHANISM			
			\$	\$	\$	\$		\$
99	923	OUTSIDE SERVICES	-	-	-	-	100.000%	-
100	924	PROPERTY INSURANCE	-	-	-	-	100.000%	-
101	925	INJURIES AND DAMAGES	-	-	-	-	100.000%	-
102	926	EMPLOYEE PENSION AND BENEFITS	-	-	-	-	100.000%	-
103	927	FRANCHISE REQUIREMENTS	-	-	-	-	100.000%	-
104	928	REGULATORY COMMISSION EXPENSES	-	-	-	-	100.000%	-
105	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	100.000%	-
106	930.1	GENERAL ADVERTISING EXPENSES	-	-	-	-	100.000%	-
107	930.2	MISC GENERAL EXPENSES	-	-	-	-	100.000%	-
108	931	RENTS	-	-	-	-	100.000%	-
109	935	MAINTENANCE OF GENERAL PLANT	-	-	-	-	100.000%	-
110		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	-	-	-	-		-
111		TOTAL OPERATION AND MAINTENANCE EXPENSES	<u>(3,842,417)</u>	<u>(2,351,692)</u>	<u>(169,524,443)</u>	<u>(175,718,552)</u>		<u>(175,718,552)</u>
112	403-404	DEPRECIATION AND AMORTIZATION	(18,102)	(4,944,776)	-	(4,962,878)	100.000%	(4,962,878)
113	408.1	TAXES OTHER THAN INCOME TAXES	-	(1,589,572)	-	(1,589,572)	100.000%	(1,589,572)
114	409-411	FEDERAL INCOME TAXES	(250,254)	(3,145,854)	-	(3,396,108)	100.000%	(3,396,108)
115	409-411	STATE INCOME TAXES	(46,356)	(582,723)	-	(629,079)	100.000%	(629,079)
116	411.4	INVESTMENT TAX CREDIT	-	-	-	-	100.000%	-
117	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	100.000%	-
118		<b>TOTAL OPERATING EXPENSES</b>	<u>(4,157,128)</u>	<u>(12,614,618)</u>	<u>(169,524,443)</u>	<u>(186,296,188)</u>		<u>(186,296,188)</u>
119		<b>NET OPERATING INCOME</b>	<u>(503,177)</u>	<u>(6,325,271)</u>	<u>-</u>	<u>(6,828,448)</u>		<u>(6,828,448)</u>



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): SCHEDULES WPD-2.1a, WPD-2.1b

SCHEDULE D-2.1  
PAGE 1 OF 5  
WITNESS: K. W. BLAKE / R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 4	ADJ 5	ADJ 6	ADJ 7	ADJ 8	ADJ 9	ADJ 10	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			These adjustments left intentionally blank			CUSTOMER ACCOUNT CHANGES	ADVERTISING EXPENSE	PROPERTY INSURANCE	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$	\$	\$		\$
1		<b>OPERATING REVENUES</b>										
2		<u>SALES OF GAS:</u>										
3	480	RESIDENTIAL	-	-	-	-	-	-	-	-	100.000%	-
4	481.1	COMMERCIAL	-	-	-	(58,925)	-	-	-	(58,925)	100.000%	(58,925)
5	481.2	INDUSTRIAL	-	-	-	(59,763)	-	-	-	(59,763)	100.000%	(59,763)
6	482	OTHER SALES TO PUBLIC AUTHORITIES	-	-	-	-	-	-	-	-	100.000%	-
7		TOTAL SALES TO ULTIMATE CONSUMERS	-	-	-	(118,688)	-	-	-	(118,688)	100.000%	(118,688)
8	483-484	SALES FOR RESALE	-	-	-	(1,704,585)	-	-	-	(1,704,585)	100.000%	(1,704,585)
9	496	PROVISION FOR RATE REFUNDS	-	-	-	-	-	-	-	-	100.000%	-
10		TOTAL SALES OF GAS	-	-	-	(1,823,274)	-	-	-	(1,823,274)		(1,823,274)
11		<u>OTHER OPERATING REVENUES:</u>										
12	487	FORFEITED DISCOUNTS	-	-	-	-	-	-	-	-	100.000%	-
13	488	MISCELLANEOUS SERVICE REVENUE	-	-	-	-	-	-	-	-	100.000%	-
14	489	TRANSPORTATION OF GAS OF OTHERS	-	-	-	(8,915)	-	-	-	(8,915)	100.000%	(8,915)
15	493	RENT FROM GAS PROPERTY	-	-	-	-	-	-	-	-	100.000%	-
16	495	OTHER GAS REVENUE	-	-	-	-	-	-	-	-	100.000%	-
17		TOTAL OTHER OPERATING REVENUES	-	-	-	(8,915)	-	-	-	(8,915)		(8,915)
18		<b>TOTAL OPERATING REVENUES</b>	-	-	-	(1,832,189)	-	-	-	(1,832,189)		(1,832,189)
19		<b>OPERATING EXPENSES</b>										
20		<u>OPERATION AND MAINTENANCE EXPENSES:</u>										
21		<u>OTHER GAS SUPPLY EXPENSES:</u>										
22	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	-	-	-	-	-	-	-	-	100.000%	-
23	804	NATURAL GAS CITY GATE PURCHASES	-	-	-	-	-	-	-	-	100.000%	-
24	805	OTHER GAS PURCHASES	-	-	-	-	-	-	-	-	100.000%	-
25	806	EXCHANGE GAS	-	-	-	-	-	-	-	-	100.000%	-



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): SCHEDULES WPD-2.1a, WPD-2.1b

SCHEDULE D-2.1  
PAGE 3 OF 5  
WITNESS: K. W. BLAKE / R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 4	ADJ 5	ADJ 6	ADJ 7	ADJ 8	ADJ 9	ADJ 10	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			These adjustments left intentionally blank			CUSTOMER ACCOUNT CHANGES	ADVERTISING EXPENSE	PROPERTY INSURANCE	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$	\$	\$		\$
51		<u>TRANSMISSION EXPENSES:</u>										
52	850	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	100.000%	-
53	851	SYSTEM CONTROL AND LOAD DISPATCHING	-	-	-	-	-	-	-	-	100.000%	-
54	852	COMMUNICATION SYSTEM EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
55	856	MAIN EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
56	859	OTHER EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
57	860	RENTS-GAS TRANSMISSION	-	-	-	-	-	-	-	-		-
58	863	MAINTENANCE OF MAINS	-	-	-	-	-	-	-	-		-
59		TOTAL TRANSMISSION EXPENSES	-	-	-	-	-	-	-	-		-
60		<u>DISTRIBUTION EXPENSES:</u>										
61	870	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	100.000%	-
62	871	DISTRIBUTION LOAD DISPATCHING	-	-	-	-	-	-	-	-	100.000%	-
63	874	MAINS AND SERVICES EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
64	875	MEASURING AND REGULATING STATION EXP - GEN.	-	-	-	-	-	-	-	-	100.000%	-
65	876	MEASURING AND REGULATING STATION EXP - IND.	-	-	-	-	-	-	-	-	100.000%	-
66	877	MEASURING AND REGULATING STATION EXP - CG	-	-	-	-	-	-	-	-	100.000%	-
67	878	METER AND HOUSE REGULATOR EXPENSE	-	-	-	-	-	-	-	-	100.000%	-
68	879	CUSTOMER INSTALLATIONS EXPENSE	-	-	-	-	-	-	-	-	100.000%	-
69	880	OTHER EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
70	881	RENTS-GAS DISTRIBUTION	-	-	-	-	-	-	-	-	100.000%	-
71	885	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	100.000%	-
72	886	MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	100.000%	-
73	887	MAINTENANCE OF MAINS	-	-	-	-	-	-	-	-	100.000%	-
74	889	MTCE OF MEASURING AND REGULATING STATION EXP - GEN.	-	-	-	-	-	-	-	-	100.000%	-
75	890	MTCE MEASURING AND REGULATING STATION EXP - IND.	-	-	-	-	-	-	-	-	100.000%	-
76	891	MTCE MEASURING AND REGULATING STATION EXP - CG	-	-	-	-	-	-	-	-	100.000%	-
77	892	MAINTENANCE OF SERVICES	-	-	-	-	-	-	-	-	100.000%	-
78	893	MAINTENANCE OF METERS AND HOUSE REGULATORS	-	-	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): SCHEDULES WPD-2.1a, WPD-2.1b

SCHEDULE D-2.1  
PAGE 4 OF 5  
WITNESS: K. W. BLAKE / R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 4	ADJ 5	ADJ 6	ADJ 7	ADJ 8	ADJ 9	ADJ 10	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			These adjustments left intentionally blank			CUSTOMER ACCOUNT CHANGES	ADVERTISING EXPENSE	PROPERTY INSURANCE	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$	\$	\$		\$
74	894	MAINTENANCE OF OTHER EQUIPMENT	-	-	-	-	-	-	-	-	100.000%	-
75		TOTAL DISTRIBUTION EXPENSES	-	-	-	-	-	-	-	-		-
76		<u>CUSTOMER ACCOUNTS EXPENSES:</u>										
77	901	CUSTOMER ACCTS SUPERVISION	-	-	-	-	-	-	-	-	100.000%	-
78	902	METER READING EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
79	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
80	904	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	-	-	100.000%	-
81	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	-	-	-	-	-	-	-	100.000%	-
82		TOTAL CUSTOMER ACCOUNTS EXPENSES	-	-	-	-	-	-	-	-		-
83		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>										
84	907	CUSTOMER SERVICE AND INFO SUPERVISION	-	-	-	-	-	-	-	-	100.000%	-
85	908	CUSTOMER ASSISTANCE EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
86	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	-	-	-	-	-	-	-	-	100.000%	-
87	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
88		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	-	-	-	-	-	-	-	-		-
89		<u>SALES EXPENSES:</u>										
90	911	SALES SUPERVISION	-	-	-	-	-	-	-	-	100.000%	-
91	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
92	913	ADVERTISING EXPENSES	-	-	-	-	(60,000)	-	-	(60,000)	100.000%	(60,000)
93	916	MISC SALES EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
94		TOTAL SALES EXPENSES	-	-	-	-	(60,000)	-	-	(60,000)		(60,000)
95		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>										
96	920	ADMINISTRATIVE AND GENERAL SALARIES	-	-	-	-	-	-	-	-	100.000%	-
97	921	OFFICE SUPPLIES AND EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
98	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	-	-	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): SCHEDULES WPD-2.1a, WPD-2.1b

SCHEDULE D-2.1  
PAGE 5 OF 5  
WITNESS: K. W. BLAKE / R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 4	ADJ 5	ADJ 6	ADJ 7	ADJ 8	ADJ 9	ADJ 10	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			These adjustments left intentionally blank			CUSTOMER ACCOUNT CHANGES	ADVERTISING EXPENSE	PROPERTY INSURANCE	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$	\$	\$		\$
99	923	OUTSIDE SERVICES	-	-	-	-	-	-	-	-	100.000%	-
100	924	PROPERTY INSURANCE	-	-	-	-	-	(1,078,924)	-	(1,078,924)	100.000%	(1,078,924)
101	925	INJURIES AND DAMAGES	-	-	-	-	-	-	-	-	100.000%	-
102	926	EMPLOYEE PENSION AND BENEFITS	-	-	-	-	-	-	-	-	100.000%	-
103	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	-	-	100.000%	-
104	928	REGULATORY COMMISSION EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
105	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	-	-	-	-	100.000%	-
106	930.1	GENERAL ADVERTISING EXPENSES	-	-	-	-	(63,505)	-	-	(63,505)	100.000%	(63,505)
107	930.2	MISC GENERAL EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
108	931	RENTS	-	-	-	-	-	-	-	-	100.000%	-
109	935	MAINTENANCE OF GENERAL PLANT	-	-	-	-	-	-	-	-	100.000%	-
110		<b>TOTAL ADMINISTRATIVE AND GENERAL EXPENSES</b>	-	-	-	-	(63,505)	(1,078,924)	-	(1,142,429)		(1,142,429)
111		<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>	-	-	-	-	(123,505)	(1,078,924)	-	(1,202,429)		(1,202,429)
112	403-404	DEPRECIATION AND AMORTIZATION	-	-	-	-	-	-	-	-	100.000%	-
113	408.1	TAXES OTHER THAN INCOME TAXES	-	-	-	-	-	-	-	-	100.000%	-
114	409-411	FEDERAL INCOME TAXES	-	-	-	(573,293)	38,645	337,596	1,028,182	831,130	100.000%	831,130
115	409-411	STATE INCOME TAXES	-	-	-	(106,194)	7,158	62,535	190,456	153,955	100.000%	153,955
116	411.4	INVESTMENT TAX CREDIT	-	-	-	-	-	-	-	-	100.000%	-
117	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-	-	-	-	100.000%	-
118		<b>TOTAL OPERATING EXPENSES</b>	-	-	-	(679,487)	(77,702)	(678,793)	1,218,638	(217,345)		(217,345)
119		<b>NET OPERATING INCOME</b>	-	-	-	(1,152,702)	77,702	678,793	(1,218,638)	(1,614,844)		(1,614,844)

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
JURISDICTIONAL ADJUSTMENTS WORKPAPER  
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

DATA:   X   BASE PERIOD    FORECASTED PERIOD  
TYPE OF FILING:   X   ORIGINAL    UPDATED    REVISED  
WORKPAPER REFERENCE NO(S):                   

SCHEDULE WPD-2  
SHEET 1 OF 2

WITNESS: R. M. CONROY

ADJ ID	Acct No.	Description	Actual Mar-14	Actual Apr-14	Actual May-14	Actual Jun-14	Actual Jul-14	Actual Aug-14	Forecast Sep-14	Forecast Oct-14	Forecast Nov-14	Forecast Dec-14	Forecast Jan-15	Forecast Feb-15	TOTAL \$(000)
<b>ADJ 1</b>		<b>DSM:</b>													
DSM 480		RESIDENTIAL	10.498	138.393	357.271	244.044	150.019	232.052	160.755	90.272	141.038	428.469	109.442	148.096	2210.348
DSM 481.1		COMMERCIAL	1.716	4.044	11.084	9.027	6.350	9.107	71.452	42.670	62.010	184.853	47.664	62.638	512.614
DSM 481.2		INDUSTRIAL	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DSM 489		TRANSPORTATION OF GAS OF OTHERS	0.713	0.716	0.531	0.446	0.387	0.401	205.231	105.711	98.587	183.442	39.199	48.527	683.891
DSM 482		OTHER SALES TO PUBLIC AUTHORITIES	0.826	0.110	1.898	1.096	0.686	0.950	23.501	9.062	12.805	36.487	9.385	12.578	109.383
DSM 483-484		SALES FOR RESALE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
		<b>TOTAL DSM REVENUES</b>	<b>13.754</b>	<b>143.264</b>	<b>370.784</b>	<b>254.613</b>	<b>157.441</b>	<b>242.509</b>	<b>460.938</b>	<b>247.715</b>	<b>314.440</b>	<b>833.251</b>	<b>205.689</b>	<b>271.838</b>	<b>3516.236</b>
DSM 908		908 - DSM Gas Cust Mktg/Assist	156.718	190.570	299.734	207.834	125.488	193.118	400.445	188.902	250.923	772.054	168.211	234.368	3188.366
DSM 403-404		Depreciation - DSM Gas	0.187	0.187	0.187	0.187	0.187	0.187	0.272	0.524	0.846	1.255	1.508	1.508	7.036
<b>ADJ 2</b>		<b>GAS LINE TRACKER (GLT):</b>													<b>0.000</b>
GLT 480		RESIDENTIAL	522.323	481.405	829.815	371.247	675.383	729.033	648.825	653.845	656.936	665.619	853.158	877.196	7964.787
GLT 481.1		COMMERCIAL	191.361	175.126	305.309	135.208	245.301	263.792	254.554	253.045	251.417	253.268	324.725	334.165	2987.270
GLT 481.2		INDUSTRIAL	17.813	17.224	28.205	12.944	23.642	28.179	23.957	23.952	24.108	24.482	30.415	31.452	286.375
GLT 489		TRANSPORTATION OF GAS OF OTHERS	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
GLT 482		OTHER SALES TO PUBLIC AUTHORITIES	10.473	8.398	17.963	7.476	13.507	14.305	30.198	34.100	37.043	38.950	50.790	51.750	314.953
GLT 483-484		SALES FOR RESALE	0.186	0.180	0.085	0.085	0.085	0.085	0.000	0.000	0.000	0.000	0.000	0.000	0.708
		<b>TOTAL GLT REVENUES</b>	<b>742.156</b>	<b>682.332</b>	<b>1181.378</b>	<b>526.961</b>	<b>957.918</b>	<b>1035.396</b>	<b>957.534</b>	<b>964.943</b>	<b>969.505</b>	<b>982.319</b>	<b>1259.089</b>	<b>1294.563</b>	<b>11554.093</b>
		<b>GLT Expenses:</b>													
GLT 874		874.1 - Other Mains/Serv Exp GLT	8.938	(8.030)	0.790	0.797	(0.220)	(1.187)	10.658	10.658	10.658	10.658	0.000	0.000	43.720
GLT 878		878.1 - Meter/Reg Expense GLT	0.223	0.677	(0.420)	(0.441)	(0.220)	0.175	(0.284)	(0.284)	(0.284)	(0.284)	0.000	0.000	(1.142)
GLT 879		879.1 - Cust Install Expense GLT	(20.138)	(11.159)	(8.122)	(9.105)	(10.795)	(12.777)	(10.981)	(10.981)	(10.981)	(10.981)	0.000	0.000	(116.020)
GLT 880		880.1 - OTHER GAS DISTRIBUTION EXP GLT	40.835	13.414	60.029	20.481	15.434	(2.851)	4.704	22.284	22.284	37.284	31.865	37.365	303.128
GLT 887		887.1 - Mtce-Gas Mains-Distr GLT	10.830	(117.688)	(18.417)	0.916	(16.913)	19.774	(8.199)	(9.969)	(9.969)	(14.540)	(81.500)	(81.500)	(327.174)
GLT 892		892.1 - Mtce-Oth Services - GLT	13.105	83.523	88.507	(16.996)	100.236	103.207	126.641	104.833	104.833	104.840	143.000	163.078	1118.807
GLT 403-404		403.6 - Depreciation - GLT	163.463	172.364	181.754	193.681	206.155	218.821	232.913	246.320	250.882	253.260	261.578	271.475	2652.664
		<b>TOTAL</b>	<b>217.257</b>	<b>133.100</b>	<b>304.120</b>	<b>189.333</b>	<b>293.679</b>	<b>325.162</b>	<b>355.452</b>	<b>362.861</b>	<b>367.423</b>	<b>380.237</b>	<b>354.943</b>	<b>390.418</b>	<b>3673.983</b>
GLT 408.1		408.1 - PROPERTY TAX - GLT											106.049	106.049	212.098
<b>ADJ 3</b>		<b>GSC:</b>													
GSC 480		RESIDENTIAL	14892.475	5308.916	3553.302	2511.335	1912.378	2415.256	2299.340	4312.815	9996.484	18641.861	22240.468	19442.346	107526.976
GSC 481.1		COMMERCIAL	6570.260	2771.505	1633.257	1588.981	1567.702	1675.378	1022.004	2038.591	4395.114	8042.594	9686.077	8223.182	49214.646
GSC 481.2		INDUSTRIAL	664.178	393.410	479.498	668.953	694.615	757.687	346.132	510.789	699.617	932.531	998.922	908.617	8054.950
GSC 489		TRANSPORTATION OF GAS OF OTHERS													0.000
GSC 482		OTHER SALES TO PUBLIC AUTHORITIES	1105.745	411.688	161.481	273.558	235.660	179.556	175.649	346.287	725.811	1311.893	1591.997	1351.199	7870.523
GSC 483-484		SALES FOR RESALE	169.704	352.840	287.242	245.184	325.095	312.824	121.416	87.105	97.311	191.135	151.798	159.768	2501.423
		<b>TOTAL GSC REVENUE</b>	<b>23402.363</b>	<b>9238.359</b>	<b>6114.780</b>	<b>5288.011</b>	<b>4735.450</b>	<b>5340.701</b>	<b>3964.542</b>	<b>7295.587</b>	<b>15914.336</b>	<b>29120.013</b>	<b>34669.263</b>	<b>30085.112</b>	<b>175168.518</b>
		<b>GAS SUPPLY COST:</b>													
GSC 801-803		803 - GAS TRANSMISSION LINE PURCHASES	17283.770	9403.048	9505.962	12704.679	17832.957	16319.377	16362.539	17708.807	13623.327	19333.976	19695.165	16510.214	186283.820
GSC 805		805 - GAS (OVER)/UNDER	(2166.203)	(948.372)	(52.778)	(80.759)	1052.456	1322.840	0.000	0.000	0.000	0.000	0.000	0.000	(872.815)
GSC 806		806 - EXCHANGE GAS	264.714	(3358.266)	(4769.922)	(897.740)	(1043.322)	(151.231)	0.000	0.000	0.000	0.000	0.000	0.000	(9955.768)
GSC 807		807 - GAS PROCUREMENT EXP	5.541	0.000	0.000	0.000	0.000	0.000	(19.953)	0.000	0.000	0.000	0.000	0.000	(14.412)
GSC 808		808 - GAS WITHDRAWN FR/DELIVERED TO STORAGE	8098.686	4363.250	1546.010	(6997.945)	(12966.462)	(12359.897)	(12792.769)	(10713.912)	1992.318	9501.345	14638.098	13304.898	(2386.379)
GSC 812		812 - GAS USED FOR UTILITY OPERATIONS	(19.437)	(10.723)	(3.030)	(8.619)	(1.280)	(0.891)	0.000	0.000	0.000	0.000	0.000	0.000	(43.980)
GSC 813		813 - OTHER GAS SUPPLY EXPENSES	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
GSC 823		823 - GAS LOSSES	117.191	102.630	99.878	125.193	147.247	181.255	371.033	257.000	255.000	241.000	286.000	260.000	2443.428
GSC 904		904 - GSC UNCOLLECTIBLE EXPENSE	42.904	36.738	43.019	28.534	36.772	41.315	43.692	43.692	43.692	43.692	50.000	10.000	464.050
		<b>TOTAL GAS SUPPLY EXPENSES</b>	<b>23627.167</b>	<b>9588.306</b>	<b>6369.138</b>	<b>4873.344</b>	<b>5058.368</b>	<b>5352.768</b>	<b>3964.542</b>	<b>7295.587</b>	<b>15914.336</b>	<b>29120.013</b>	<b>34669.263</b>	<b>30085.112</b>	<b>175917.944</b>

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
JURISDICTIONAL ADJUSTMENTS WORKPAPER  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_ UPDATED \_\_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE WPD-2  
SHEET 2 OF 2  
WITNESS: R. M. CONROY

ADJ ID	Acct No.	Description	Forecast Jul-15	Forecast Aug-15	Forecast Sep-15	Forecast Oct-15	Forecast Nov-15	Forecast Dec-15	Forecast Jan-16	Forecast Feb-16	Forecast Mar-16	Forecast Apr-16	Forecast May-16	Forecast Jun-16	TOTAL
															\$(000)
<b>ADJ 1</b>		<b>DSM:</b>													
DSM	480	RESIDENTIAL	77.894	120.027	104.388	120.810	197.757	186.709	149.558	191.818	232.172	187.773	223.411	124.881	1917.198
DSM	481.1	COMMERCIAL	47.099	68.069	52.880	61.120	89.306	81.626	65.390	81.406	95.967	85.777	114.430	78.410	921.480
DSM	481.2	INDUSTRIAL	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
DSM	489	TRANSPORTATION OF GAS OF OTHERS	140.215	210.034	159.709	153.653	140.076	79.277	54.266	63.736	94.768	89.009	199.661	193.838	1578.243
DSM	482	OTHER SALES TO PUBLIC AUTHORITIES	16.958	24.821	18.048	14.434	18.703	16.328	12.961	16.468	21.183	19.509	36.843	27.127	243.384
DSM	483-484	SALES FOR RESALE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
		TOTAL DSM REVENUES	282.167	422.951	335.025	350.017	445.842	363.940	282.176	353.428	444.090	382.067	574.345	424.256	4660.305
															0.000
DSM	908	908 - DSM Gas Cust Mktg/Assist	244.738	385.530	297.612	312.612	408.445	326.551	183.250	254.510	345.180	283.166	475.452	325.371	3842.417
DSM	403-404	Depreciation - DSM Gas	1.508	1.508	1.508	1.508	1.508	1.508	1.508	1.508	1.508	1.508	1.508	1.508	18.102
<b>ADJ 2</b>		<b>GAS LINE TRACKER (GLT):</b>													
GLT	480	RESIDENTIAL	929.407	941.048	945.290	959.228	956.383	965.973	1155.031	1178.260	1186.894	1198.773	1204.368	1213.013	12833.669
GLT	481.1	COMMERCIAL	365.394	369.634	370.766	371.350	365.871	367.344	439.314	448.528	452.652	460.539	466.364	474.471	4952.228
GLT	481.2	INDUSTRIAL	34.733	35.319	35.720	35.766	35.617	36.097	41.780	42.888	44.483	44.874	45.073	45.637	477.988
GLT	489	TRANSPORTATION OF GAS OF OTHERS	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
GLT	482	OTHER SALES TO PUBLIC AUTHORITIES	42.082	42.795	43.280	49.282	53.556	56.165	68.466	69.196	67.585	64.959	61.597	57.040	676.004
GLT	483-484	SALES FOR RESALE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
		TOTAL GLT REVENUES	1371.616	1388.796	1395.057	1415.626	1411.427	1425.579	1704.592	1738.872	1751.614	1769.146	1777.403	1790.161	18939.889
															0.000
															0.000
GLT	874	874.1 - Other Mains/Serv Exp GLT	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
GLT	878	878.1 - Meter/Reg Expense GLT	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
GLT	879	879.1 - Cust Install Expense GLT	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
GLT	880	880.1 - OTHER GAS DISTRIBUTION EXP GLT	32.932	31.732	32.865	36.265	32.865	35.065	24.800	29.300	28.300	28.300	28.300	26.000	366.724
GLT	892	892.1 - Mtce-Oth Services - GLT	165.000	171.578	165.000	170.578	159.000	161.578	146.000	165.078	167.500	173.078	169.000	171.578	1984.968
GLT	403-404	403.6 - Depreciation - GLT	351.039	362.841	374.546	386.137	396.917	406.291	415.867	426.570	437.890	449.843	462.178	474.658	4944.776
		TOTAL	548.971	566.151	572.411	592.980	588.782	602.934	586.667	620.948	633.690	651.221	659.478	672.236	7296.468
GLT	408.1	408.1 - PROPERTY TAX - GLT	106.049	106.049	106.049	106.049	106.049	106.049	158.880	158.880	158.880	158.880	158.880	158.880	1589.572
															0.000
<b>ADJ 3</b>		<b>GSC:</b>													
GSC	480	RESIDENTIAL	1550.035	1683.290	2021.537	3771.756	9481.068	18279.734	22360.933	19522.403	13767.467	6971.368	3865.345	1841.376	105116.312
GSC	481.1	COMMERCIAL	937.239	954.618	1024.042	1908.195	4281.578	7991.642	9776.696	8285.135	5690.692	3184.596	1979.818	1156.165	47170.416
GSC	481.2	INDUSTRIAL	372.717	389.712	441.129	531.262	732.779	977.728	1059.771	961.334	726.334	515.987	508.744	422.545	7640.042
GSC	489	TRANSPORTATION OF GAS OF OTHERS	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
GSC	482	OTHER SALES TO PUBLIC AUTHORITIES	160.925	162.795	173.773	320.162	704.263	1299.807	1602.967	1357.634	926.083	522.156	330.721	195.883	7757.169
GSC	483-484	SALES FOR RESALE	125.759	122.550	139.608	136.773	212.588	196.917	161.026	185.310	162.275	142.700	71.844	183.153	1840.504
		TOTAL GSC REVENUE	3146.677	3312.964	3800.089	6668.148	15412.276	28745.828	34961.393	30311.816	21272.852	11336.807	6756.472	3799.121	169524.443
															0.000
															0.000
															0.000
GSC	801-803	803 - GAS TRANSMISSION LINE PURCHASES	15523.520	16039.119	15568.346	16475.802	13133.054	19124.718	20356.232	17073.811	11513.703	7739.158	5875.445	11282.782	169705.691
GSC	805	805 - GAS (OVER)/UNDER	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
GSC	806	806 - EXCHANGE GAS	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
GSC	807	807 - GAS PROCUREMENT EXP	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
GSC	808	808 - GAS WITHDRAWN FR/DELIVERED TO STORAGE	(12552.843)	(12931.156)	(11984.257)	(10071.655)	1973.221	9274.110	14278.161	12978.005	9572.149	3387.650	759.027	(7636.661)	(2954.248)
GSC	812	812 - GAS USED FOR UTILITY OPERATIONS	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
GSC	813	813 - OTHER GAS SUPPLY EXPENSES	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
GSC	823	823 - GAS LOSSES	124.000	142.000	169.000	217.000	264.000	287.000	277.000	250.000	177.000	127.000	108.000	105.000	2247.000
GSC	904	904 - GSC UNCOLLECTIBLE EXPENSE	52.000	63.000	47.000	47.000	42.000	60.000	50.000	10.000	10.000	83.000	14.000	48.000	526.000
		TOTAL GAS SUPPLY EXPENSES	3146.677	3312.964	3800.089	6668.148	15412.276	28745.828	34961.393	30311.816	21272.852	11336.807	6756.472	3799.121	169524.443

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
JURISDICTIONAL PROFORMA ADJUSTMENTS WORKPAPER  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_ BASE PERIOD \_\_\_ X \_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_ X \_\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE WPD-2.1a  
SHEET 1 OF 1  
WITNESS: R. M. CONROY

ADJ ID	Acct No.	Description	Forecast Jul-15	Forecast Aug-15	Forecast Sep-15	Forecast Oct-15	Forecast Nov-15	Forecast Dec-15	Forecast Jan-16	Forecast Feb-16	Forecast Mar-16	Forecast Apr-16	Forecast May-16	Forecast Jun-16	TOTAL
<b>ADJ 7</b>		<b>CUSTOMER ACCOUNT CHANGES:</b>													
CUST	483-484	Intercompany Special Contract	(142,048)	(142,049)	(142,049)	(142,049)	(142,048)	(142,048)	(142,049)	(142,049)	(142,049)	(142,049)	(142,049)	(142,049)	(1,704,585)
CUST	481.1	Commercial Revenues	(4,237)	(4,233)	(4,391)	(10,787)	0	0	0	0	0	(19,200)	(9,727)	(6,351)	(58,925)
CUST	481.2	Industrial Revenues	(7,907)	(8,397)	(8,083)	(11,704)	(231)	(230)	(232)	(233)	(232)	(13,124)	(10,477)	(8,514)	(69,363)
CUST	489	Special Contract - Customer B	2,471	1,901	1,763	1,645	(0)	684	139	184	563	1,857	1,496	1,808	14,511
CUST	489	IGS TS-2	(681)	(3,426)	(3,977)	(5,890)	0	(0)	(0)	0	0	(3,292)	(3,058)	(3,102)	(23,426)
CUST	481.2	AAGS TS-2	800	800	800	800	800	800	800	800	800	800	800	800	9,600
		<b>TOTAL</b>	<b>(151,602)</b>	<b>(155,404)</b>	<b>(155,937)</b>	<b>(167,985)</b>	<b>(141,480)</b>	<b>(140,795)</b>	<b>(141,342)</b>	<b>(141,297)</b>	<b>(140,918)</b>	<b>(175,008)</b>	<b>(163,014)</b>	<b>(157,407)</b>	<b>(1,832,189)</b>
<b>ADJ 8</b>		<b>ADVERTISING EXPENSES:</b>													
ADV	913	913-ADVERTISING	30								30				60,000
ADV	930.1	930.1-MISC GENERAL ADVERTISING EXPENSE	5	5	5	5	5	5	5	5	5	5	5	5	63,505
<b>ADJ 9</b>		<b>PROPERTY INSURANCE:</b>													
		924-PROPERTY INSURANCE	94	85	85	94	85	87	94	85	85	123	107	107	1,133
		Monthly Distribution	8.3%	7.5%	7.5%	8.3%	7.5%	7.7%	8.3%	7.5%	7.5%	10.8%	9.5%	9.5%	100%
		Property Insurance Pro Forma Amount	4	4	4	4	4	4	4	4	4	6	5	5	54
INS	924	Adjustment to Property Insurance	(89)	(81)	(81)	(89)	(81)	(83)	(90)	(81)	(81)	(117)	(102)	(102)	(1,078,924)



**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2014-00372 - GAS OPERATIONS**  
**JURISDICTIONAL PROFORMA ADJUSTMENTS WORKPAPER**

**Calculation of Current Tax Adjustment Resulting**  
**From "Interest Synchronization"**

	<b>ADJ 10</b>	<b>ADJ 10</b>
	Electric	Gas
1. Adjusted Capitalization - Schedule J	\$ 2,146,046,494	\$ 523,925,924
2. Weighted Cost of Debt - Schedule J	1.82%	1.82%
3. "Interest Synchronization"	\$ 39,033,944	\$ 9,529,568
4. Interest per books (excluding other interest)	54,634,665	12,815,539
5. "Interest Synchronization" adjustment (Line 4 - 3)	\$ 15,600,721	\$ 3,285,971
6. Composite Federal and State tax rate	37.0861%	37.0861%
7. Current tax adjustment from "Interest Synchronization"	\$ 5,785,695	\$ 1,218,638

**Louisville Gas and Electric Company**  
**Case No. 2014-00372**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/16; Base Period 12ME 2/28/15)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(e)**  
**Sponsoring Witness: Kent W. Blake**

**Description of Filing Requirement:**

*A jurisdictional federal and state income tax summary for both the base period and the forecasted period with all supporting schedules of the various components of jurisdictional income taxes.*

**Response:**

See attached.

SCHEDULE E

JURISDICTIONAL FEDERAL AND STATE INCOME TAX SUMMARY

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2014-00372 - ELECTRIC OPERATIONS

BASE PERIOD: FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

FORECASTED PERIOD: FOR THE 12 MONTHS ENDED JUNE 30, 2016

SCHEDULE

DESCRIPTION

E-1	ADJUSTED JURISDICTIONAL FEDERAL AND STATE INCOME TAXES
E-2	DEVELOPMENT OF JURISDICTIONAL FEDERAL AND STATE INCOME TAXES

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
COMPUTATION OF FEDERAL AND STATE INCOME TAX - ELECTRIC  
FOR THE BASE PERIOD TME FEBRUARY 28, 2015 AND FORECAST PERIOD TME JUNE 30, 2016

DATA:    X    BASE PERIOD    X    FORECASTED PERIOD  
TYPE OF FILING:    X    ORIGINAL       UPDATED       REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE E-1  
PAGE 1 OF 3  
WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION	AT CURRENT RATES					AT PROPOSED RATES	
		BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD	PRO FORMA ADJUSTMENTS	PRO FORMA FORECASTED PERIOD	ADJUSTMENTS	FORECASTED PERIOD
		(1) \$	(2) \$	(3) \$	(4) \$	(5) \$	(6) \$	(7) \$
1	Operating Income Before Income Taxes	180,229,911	27,791,828	208,021,739	(9,657,268)	198,364,471	30,130,025	228,494,496
2	Interest Charges	40,306,035	14,328,630	54,634,665	(15,600,721)	39,033,944		39,033,944
3	Book Net Income before Income Tax & Credits	139,923,876	13,463,198	153,387,074	5,943,453	159,330,527	30,130,025	189,460,552
	LN 1 - 2							
4	Permanent Differences:							
5	Section 199 Manufacturing Deduction	(2,122,142)	510,837	(1,611,305)	(285,514)	(1,896,818)	(1,107,931)	(3,004,749)
6	Other Permanent Differences	97,200	16,200	113,400		113,400		113,400
7	Total Permanent Differences	(2,024,942)	527,037	(1,497,905)	(285,514)	(1,783,418)	(1,107,931)	(2,891,349)
	LN 5+6							
8	Temporary Differences:							
9	Bonus Depreciation	(65,216,588)	65,216,588	0	0	0	0	0
10	Excess of Tax over Book Depreciation	(28,173,583)	(70,600,068)	(98,773,651)	0	(98,773,651)	0	(98,773,651)
11	Other Temporary Differences	4,467,063	(28,717,386)	(24,250,323)	0	(24,250,323)	0	(24,250,323)
12	Total Temporary Differences	(88,923,108)	(34,100,865)	(123,023,973)	0	(123,023,973)	0	(123,023,973)
	LN 9+10+11							
13	Subtotal	48,975,826	(20,110,630)	28,865,196	5,657,939	34,523,135	29,022,094	63,545,229
14	Total State Tax Expense	(4,732,394)	5,215,440	483,046	(344,484)	138,562	(1,760,733)	(1,622,171)
	LN 37							
15	Federal Taxable Income	44,243,433	(14,895,190)	29,348,242	5,313,455	34,661,698	27,261,361	61,923,059
16	Federal Income Tax Rate	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
	LN 13+14							
17	Current Federal Tax Before Adjustments	15,485,201	(5,213,317)	10,271,885	1,859,709	12,131,594	9,541,476	21,673,071
18	Federal tax adjustments:							
19	Other Current Adjustments	(392,590)	392,590	0	0	0	0	0
20	Prior Period Adjustments	12,297,933	(12,297,933)	0	0	0	0	0
21	Total Federal Current Tax Expense	27,390,545	(17,118,660)	10,271,885	1,859,709	12,131,594	9,541,476	21,673,071
	SUM LN 17-20							
22	State Current Tax Expense:							
23	Federal Taxable Income	48,975,826	(20,110,630)	28,865,196	5,657,939	34,523,135	29,022,094	63,545,229
24	State tax adjustments:							
25	Addback Section 199 Manufacturing Deduction	2,122,142	(510,837)	1,611,305	285,514	1,896,818	1,107,931	3,004,749
26	State Section 199 Manufacturing Deduction	(2,621,460)	2,837,707	216,247	(202,054)	14,194	(784,469)	(770,276)
27	Addback Bonus Depreciation	65,216,588	(65,216,588)	0	0	0	0	0
28	Addback Federal Tax Depreciation	140,956,517	82,120,064	223,076,581	0	223,076,581	0	223,076,581
29	State Tax Depreciation	(166,619,778)	(88,866,991)	(255,486,769)	0	(255,486,769)	0	(255,486,769)
	SUM LN 22-29							
30	State Taxable Income	88,029,835	(89,747,275)	(1,717,440)	5,741,399	4,023,960	29,345,556	33,369,515
31	State Income Tax Rate	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
	LN 13							
32	State Current Tax Expense Before Adjustments	5,281,790	(5,384,837)	(103,046)	344,484	241,438	1,760,733	2,002,171
	LN 30 x 31							
33	State Tax Credits and Adjustments:							
34	Kentucky Coal Credit	(380,000)	0	(380,000)	0	(380,000)	0	(380,000)
35	Other Current Adjustments	139	(139)	0	0	0	0	0
36	Prior Period Adjustments	(169,535)	169,535	0	0	0	0	0
37	Total State Current Tax Expense	4,732,394	(5,215,440)	(483,046)	344,484	(138,562)	1,760,733	1,622,171
	SUM LN 32-36							

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
COMPUTATION OF FEDERAL AND STATE INCOME TAX - ELECTRIC  
FOR THE BASE PERIOD TME FEBRUARY 28, 2015 AND FORECAST PERIOD TME JUNE 30, 2016

DATA:   X BASE PERIOD   X FORECASTED PERIOD  
TYPE OF FILING:   X ORIGINAL        UPDATED        REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE E-1  
PAGE 2 OF 3  
WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION	AT CURRENT RATES				AT PROPOSED RATES			
		BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD	PRO FORMA ADJUSTMENTS	PRO FORMA FORECASTED PERIOD	ADJUSTMENTS	FORECASTED PERIOD	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	
		\$	\$	\$	\$	\$	\$		
38	INVESTMENT TAX CREDITS & INCOME TAXES DEFERRED IN PRIOR YEARS								
39	INVESTMENT TAX CREDIT:								
40	Amortization of ITC	(1,619,702)		(1,214,862)		(1,214,862)	(1,214,862)		
41	TOTAL INVESTMENT TAX CREDIT	(1,619,702)		(1,214,862)		(1,214,862)	(1,214,862)		
42	INCOME TAX DEFERRED - FEDERAL:								
43	Bad Debts	31,208	(31,208)	0		0	0		
44	Bonus Depreciation	22,825,806	(22,825,806)	0		0	0		
45	Contribution In Aid of Const. & Capitalized Interest	(6,316,496)		(4,266,374)		(4,266,374)	(4,266,374)		
46	Cost of Removal	5,666,657	7,315,981	12,982,639		12,982,639	12,982,639		
47	Demand Side Management	(515,660)	323,730	(191,930)		(191,930)	(191,930)		
48	Environmental Cost Recovery	354,470	1,345,283	1,699,753		1,699,753	1,699,753		
49	EKPC FERC Transmission costs Balance	(9,299)	9,299	0		0	0		
50	KCCS Funding Balance	(42,128)	42,128	0		0	0		
51	CMRG Funding Balance	19,266	(19,266)	0		0	0		
52	Fuel Adjustment Clause KY	(967,920)	844,236	(123,684)		(123,684)	(123,684)		
53	Gas Line Tracker	0	0	0		0	0		
54	Interest Rate Swap	375,699	3,853	379,553		379,553	379,553		
55	Pensions	1,285,236	(2,371,961)	(1,086,725)		(1,086,725)	(1,086,725)		
56	Post Retirement Benefits	1,453,950	(13,564)	1,440,386		1,440,386	1,440,386		
57	Purchased Gas Adjustment	0	0	0		0	0		
58	Loss on Reacquired Debt – Amortization	(273,921)	(31,771)	(305,692)		(305,692)	(305,692)		
59	MISO Exit Fees	79,997	10,714	90,711		90,711	90,711		
60	Regulatory Expenses	194,196	11,243	205,439		205,439	205,439		
61	Storm Damages	(2,688,679)	(52,430)	(2,741,109)		(2,741,109)	(2,741,109)		
62	Swap Termination	(116,239)	11,630	(104,610)		(104,610)	(104,610)		
63	Tax Depreciation in excess of Book Depreciation	8,730,180	23,085,737	31,815,917		31,815,917	31,815,917		
64	ADJUSTMENTS:								
65	Prior Period Adjustments	(16,017,929)	16,017,929	0		0	0		
66	Federal Excess Deferrals	(483,720)	62,522	(421,198)		(421,198)	(421,198)		
67	Permanent Loss on Tax Depreciation	137,061	0	137,061		137,061	137,061		
68	Other	208,989	(208,989)	0		0	0		
69	TOTAL INCOME TAX DEFERRED - FEDERAL	SUM LN 43-68	13,930,723	25,579,413	39,510,137	39,510,137	39,510,137		
70	TOTAL FEDERAL INCOME TAXES	LN 21+66	41,321,268	8,460,754	49,782,022	1,859,709	51,641,731	9,541,476	61,183,207

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
COMPUTATION OF FEDERAL AND STATE INCOME TAX - ELECTRIC  
FOR THE BASE PERIOD TME FEBRUARY 28, 2015 AND FORECAST PERIOD TME JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

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PAGE 3 OF 3  
WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION	AT CURRENT RATES				AT PROPOSED RATES		
		BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD	PRO FORMA ADJUSTMENTS	PRO FORMA FORECASTED PERIOD	ADJUSTMENTS	FORECASTED PERIOD
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
		\$	\$	\$	\$	\$	\$	
71	INCOME TAX DEFERRED - STATE:							
72	Bad Debts	5,691	(5,691)	0		0		0
73	Contribution In Aid of Const. & Capitalized Interest	(1,151,944)	373,882	(778,062)		(778,062)		(778,062)
74	Cost of Removal	1,033,433	1,334,222	2,367,654		2,367,654		2,367,654
75	Demand Side Management	(94,041)	59,039	(35,002)		(35,002)		(35,002)
76	Environmental Cost Recovery	64,645	245,340	309,985		309,985		309,985
77	EKPC FERC Transmission costs Balance	(1,696)	1,696	0		0		0
78	KCCS Funding Balance	(7,683)	7,683	0		0		0
79	CMRG Funding Balance	3,514	(3,514)	0		0		0
80	Fuel Adjustment Clause KY	(176,520)	153,964	(22,556)		(22,556)		(22,556)
81	Gas Line Tracker	0	0	0		0		0
82	Interest Rate Swap	68,517	703	69,219		69,219		69,219
83	Pensions	234,390	(432,576)	(198,187)		(198,187)		(198,187)
84	Post Retirement Benefits	265,158	(2,474)	262,684		262,684		262,684
85	Purchased Gas Adjustment	0	0	0		0		0
86	Loss on Reacquired Debt – Amortization	(49,955)	(5,794)	(55,749)		(55,749)		(55,749)
87	MISO Exit Fees	14,589	1,954	16,543		16,543		16,543
88	Regulatory Expenses	35,416	2,050	37,466		37,466		37,466
89	Storm Damages	(490,337)	(9,562)	(499,898)		(499,898)		(499,898)
90	Swap Termination	(21,199)	2,121	(19,078)		(19,078)		(19,078)
91	Tax Depreciation in excess of Book Depreciation	3,230,211	4,640,820	7,871,030		7,871,030		7,871,030
92	ADJUSTMENTS:							
93	Prior Period Adjustments	100,959	(100,959)	0		0		0
94	Excess Deferrals	(403,100)	62,119	(340,981)		(340,981)		(340,981)
95	Permanent Loss on Tax Depreciation	24,996	0	24,996		24,996		24,996
96	TOTAL INCOME TAX DEFERRED - STATE	2,685,041	6,325,023	9,010,065		9,010,065		9,010,065
97	TOTAL STATE INCOME TAXES	7,417,435	1,109,583	8,527,018	344,484	8,871,502	1,760,733	10,632,236
98	TOTAL INCOME TAXES	48,738,703	9,570,337	58,309,040	2,204,193	60,513,233	11,302,210	71,815,443

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - ELECTRIC OPERATIONS  
DEVELOPMENT OF JURISDICTIONAL FEDERAL AND STATE INCOME TAXES  
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

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WITNESS: K. W. BLAKE

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LINE NO.	DESCRIPTIONS BY MAJOR GROUPINGS OR ACCOUNT	UNADJUSTED TOTAL UTILITY	JURIS. PERCENT	UNADJUSTED JURISDICTIONAL AMOUNT	JURISDICTIONAL CODE / EXPLANATION
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ALL DATA 100% JURISDICTIONAL

SCHEDULE E

JURISDICTIONAL FEDERAL AND STATE INCOME TAX SUMMARY

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2014-00372 - GAS OPERATIONS

BASE PERIOD: FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

FORECASTED PERIOD: FOR THE 12 MONTHS ENDED JUNE 30, 2016

SCHEDULE

DESCRIPTION

E-1 ADJUSTED JURISDICTIONAL FEDERAL AND STATE INCOME TAXES

E-2 DEVELOPMENT OF JURISDICTIONAL FEDERAL AND STATE INCOME TAXES



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
COMPUTATION OF FEDERAL AND STATE INCOME TAX - GAS  
FOR THE BASE PERIOD TME FEBRUARY 28, 2015 AND FORECAST PERIOD TME JUNE 30, 2016

DATA:    X    BASE PERIOD    X    FORECASTED PERIOD  
TYPE OF FILING:    X    ORIGINAL       UPDATED       REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE E-1  
PAGE 1 OF 3  
WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION	AT CURRENT RATES					AT PROPOSED RATES	
		BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD	PRO FORMA ADJUSTMENTS	PRO FORMA FORECASTED PERIOD	ADJUSTMENTS	FORECASTED PERIOD
		(1) \$	(2) \$	(3) \$	(4) \$	(5) \$	(6) \$	(7) \$
1	Operating Income Before Income Taxes	52,326,922	(9,357,558)	42,969,364	(629,760)	42,339,604	14,199,637	56,539,241
2	Interest Charges	9,455,467	3,360,072	12,815,539	(3,285,971)	9,529,568		9,529,568
3	Book Net Income before Income Tax & Credits	42,871,455	(12,717,630)	30,153,825	2,656,211	32,810,036	14,199,637	47,009,673
4	Permanent Differences:							
5	Section 199 Manufacturing Deduction	347,770	173,621	521,391	(127,600)	393,791	(522,144)	(128,353)
6	Other Permanent Differences	22,800	3,800	26,600		26,600		26,600
7	Total Permanent Differences	370,570	177,421	547,991	(127,600)	420,391	(522,144)	(101,753)
8	Temporary Differences:							
9	Bonus Depreciation	(13,442,335)	13,442,335	0	0	0	0	0
10	Excess of Tax over Book Depreciation	(2,485,680)	(15,791,857)	(18,277,537)	0	(18,277,537)	0	(18,277,537)
11	Other Temporary Differences	(6,018,267)	3,436,026	(2,582,241)	0	(2,582,241)	0	(2,582,241)
12	Total Temporary Differences	(21,946,282)	1,086,503	(20,859,779)	0	(20,859,779)	0	(20,859,779)
13	Subtotal	21,295,743	(11,453,706)	9,842,037	2,528,611	12,370,648	13,677,493	26,048,141
14	Total State Tax Expense	352,033	(445,388)	(93,355)	(153,955)	(247,309)	(829,796)	(1,077,105)
15	Federal Taxable Income	21,647,776	(11,899,093)	9,748,683	2,374,656	12,123,339	12,847,697	24,971,036
16	Federal Income Tax Rate	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
17	Current Federal Tax-B (Gas)efore Adjustments	7,576,722	(4,164,683)	3,412,039	831,130	4,243,169	4,496,694	8,739,863
18	Federal tax adjustments:							
19	Other Current Adjustments	801	(801)	0	0	0	0	0
20	Prior Period Adjustments	(13,258,125)	13,258,125	0	0	0	0	0
21	Total Federal Current Tax Expense	(5,680,603)	9,092,642	3,412,039	831,130	4,243,169	4,496,694	8,739,863
22	State Current Tax Expense:							
23	Federal Taxable Income	21,295,743	(11,453,706)	9,842,037	2,528,611	12,370,648	13,677,493	26,048,141
24	State tax adjustments:							
25	Addback Section 199 Manufacturing Deduction	(347,770)	(173,621)	(521,391)	127,600	(393,791)	522,144	128,353
26	State Section 199 Manufacturing Deduction	246,111	122,869	368,980	(90,301)	278,680	(369,704)	(91,024)
27	Addback Bonus Depreciation	13,442,335	(13,442,335)	0	0	0	0	0
28	Addback Federal Tax Depreciation	29,575,626	19,366,419	48,942,045	0	48,942,045	0	48,942,045
29	State Tax Depreciation	(45,183,768)	(11,891,993)	(57,075,761)	0	(57,075,761)	0	(57,075,761)
30	State Taxable Income	19,028,277	(17,472,367)	1,555,910	2,565,910	4,121,821	13,829,933	17,951,754
31	State Income Tax Rate	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
32	State Current Tax Expense Before Adjustments	1,141,697	(1,048,342)	93,355	153,955	247,309	829,796	1,077,105
33	State Tax Credits and Adjustments:							
34	Kentucky Coal Credit	0	0	0	0	0	0	0
35	Other Current Adjustments	137	(137)	0	0	0	0	0
36	Prior Period Adjustments	(1,493,867)	1,493,867	0	0	0	0	0
37	Total State Current Tax Expense	(352,033)	445,388	93,355	153,955	247,309	829,796	1,077,105

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
COMPUTATION OF FEDERAL AND STATE INCOME TAX - GAS  
FOR THE BASE PERIOD TME FEBRUARY 28, 2015 AND FORECAST PERIOD TME JUNE 30, 2016

DATA:   X BASE PERIOD   X FORECASTED PERIOD  
TYPE OF FILING:   X ORIGINAL        UPDATED        REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE E-1  
PAGE 2 OF 3  
WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION	AT CURRENT RATES				AT PROPOSED RATES		
		BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD	PRO FORMA ADJUSTMENTS	PRO FORMA FORECASTED PERIOD	ADJUSTMENTS	FORECASTED PERIOD
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
		\$	\$	\$	\$	\$	\$	\$
38	INVESTMENT TAX CREDITS & INCOME TAXES DEFERRED IN PRIOR YEARS							
39	INVESTMENT TAX CREDIT:							
40	Amortization of ITC	(94,054)		(69,070)		(69,070)		(69,070)
41	TOTAL INVESTMENT TAX CREDIT	(94,054)		(69,070)		(69,070)		(69,070)
42	INCOME TAX DEFERRED - FEDERAL:							
43	Bad Debts	0	0	0		0		0
44	Bonus Depreciation	4,704,817	(4,704,817)	0		0		0
45	Contribution In Aid of Const. & Capitalized Interest	(1,527,614)	478,928	(1,048,686)		(1,048,686)		(1,048,686)
46	Cost of Removal	1,360,343	1,854,121	3,214,464		3,214,464		3,214,464
47	Demand Side Management	(410,881)	410,881	0		0		0
48	Environmental Cost Recovery	0	0	0		0		0
49	EKPC FERC Transmission costs Balance	0	0	0		0		0
50	KCCS Funding Balance	0	0	0		0		0
51	CMRG Funding Balance	0	0	0		0		0
52	Fuel Adjustment Clause KY	0	0	0		0		0
53	Gas Line Tracker	229,218	375,610	604,828		604,828		604,828
54	Interest Rate Swap	88,691	(4,299)	84,391		84,391		84,391
55	Pensions	264,739	(506,366)	(241,627)		(241,627)		(241,627)
56	Post Retirement Benefits	376,260	(55,998)	320,262		320,262		320,262
57	Purchased Gas Adjustment	1,714,771	(3,786,048)	(2,071,277)		(2,071,277)		(2,071,277)
58	Loss on Reacquired Debt – Amortization	(55,922)	(12,047)	(67,969)		(67,969)		(67,969)
59	MISO Exit Fees	0	0	0		0		0
60	Regulatory Expenses	9,946	73,966	83,912		83,912		83,912
61	Storm Damages	(57,910)	52,430	(5,481)		(5,481)		(5,481)
62	Swap Termination	(11,630)	(11,630)	(23,259)		(23,259)		(23,259)
63	Tax Depreciation in excess of Book Depreciation	490,018	5,352,484	5,842,502		5,842,502		5,842,502
64	ADJUSTMENTS:							
65	Prior Period Adjustments	16,307,230	(16,307,230)	0		0		0
66	Federal Excess Deferrals	(116,280)	12,478	(103,802)		(103,802)		(103,802)
67	Permanent Loss on Tax Depreciation	0	0	0		0		0
68	Other	0	0	0		0		0
69	TOTAL INCOME TAX DEFERRED - FEDERAL	23,365,795	(16,777,538)	6,588,257		6,588,257		6,588,257
70	TOTAL FEDERAL INCOME TAXES	17,685,192	(7,684,896)	10,000,296	831,130	10,831,426	4,496,694	15,328,120

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
COMPUTATION OF FEDERAL AND STATE INCOME TAX - GAS  
FOR THE BASE PERIOD TME FEBRUARY 28, 2015 AND FORECAST PERIOD TME JUNE 30, 2016

DATA:  X BASE PERIOD  X FORECASTED PERIOD  
TYPE OF FILING:  X ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE E-1  
PAGE 3 OF 3  
WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION	AT CURRENT RATES				AT PROPOSED RATES		
		BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD	PRO FORMA ADJUSTMENTS	PRO FORMA FORECASTED PERIOD	ADJUSTMENTS	FORECASTED PERIOD
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
		\$	\$	\$	\$	\$	\$	
71	INCOME TAX DEFERRED - STATE:							
72	Bad Debts	0	0	0		0		0
73	Contribution In Aid of Const. & Capitalized Interest	(278,592)	87,342	(191,250)		(191,250)		(191,250)
74	Cost of Removal	248,087	338,138	586,224		586,224		586,224
75	Demand Side Management	(74,933)	74,933	0		0		0
76	Environmental Cost Recovery	0	0	0		0		0
77	EKPC FERC Transmission costs Balance	0	0	0		0		0
78	KCCS Funding Balance	0	0	0		0		0
79	CMRG Funding Balance	0	0	0		0		0
80	Fuel Adjustment Clause KY	0	0	0		0		0
81	Gas Line Tracker	41,803	68,500	110,303		110,303		110,303
82	Interest Rate Swap	16,175	(784)	15,391		15,391		15,391
83	Pensions	48,281	(92,346)	(44,066)		(44,066)		(44,066)
84	Post Retirement Benefits	68,619	(10,212)	58,406		58,406		58,406
85	Purchased Gas Adjustment	312,724	(690,465)	(377,740)		(377,740)		(377,740)
86	Loss on Reacquired Debt – Amortization	(10,199)	(2,197)	(12,396)		(12,396)		(12,396)
87	MISO Exit Fees	0	0	0		0		0
88	Regulatory Expenses	1,814	13,489	15,303		15,303		15,303
89	Storm Damages	(10,561)	9,562	(1,000)		(1,000)		(1,000)
90	Swap Termination	(2,121)	(2,121)	(4,242)		(4,242)		(4,242)
91	Tax Depreciation in excess of Book Depreciation	1,085,629	499,046	1,584,675		1,584,675		1,584,675
92	ADJUSTMENTS:							
93	Prior Period Adjustments	1,489,113	(1,489,113)	0		0		0
94	Excess Deferrals	(96,900)	12,881	(84,019)		(84,019)		(84,019)
95	Permanent Loss on Tax Depreciation	0	0	0		0		0
96	TOTAL INCOME TAX DEFERRED - STATE	2,838,939	(1,183,348)	1,655,591		1,655,591		1,655,591
97	TOTAL STATE INCOME TAXES	2,486,906	(737,960)	1,748,945	153,955	1,902,900	829,796	2,732,696
98	TOTAL INCOME TAXES	20,172,098	(8,422,857)	11,749,241	985,084	12,734,326	5,326,490	18,060,816

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372 - GAS OPERATIONS  
DEVELOPMENT OF JURISDICTIONAL FEDERAL AND STATE INCOME TAXES  
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE E-2  
PAGE 1 OF 1  
WITNESS: K. W. BLAKE

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LINE NO.	DESCRIPTIONS BY MAJOR GROUPINGS OR ACCOUNT	UNADJUSTED TOTAL UTILITY	JURIS. PERCENT	UNADJUSTED JURISDICTIONAL AMOUNT	JURISDICTIONAL CODE / EXPLANATION
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ALL DATA 100% JURISDICTIONAL

**Louisville Gas and Electric Company**  
**Case No. 2014-00372**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/16; Base Period 12ME 2/28/15)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(f)**  
**Sponsoring Witnesses: Kent W. Blake**

**Description of Filing Requirement:**

*Summary schedules for both the base period and the forecasted period (the utility may also provide a summary segregating those items it proposes to recover in rates) of organization membership dues; initiation fees; expenditures at country clubs; charitable contributions; marketing, sales, and advertising expenditures; professional service expenses; civic and political activity expenses; expenditures for employee parties and outings; employee gift expenses; and rate case expenses.*

**Response:**

See attached.

Louisville Gas & Electric

Case No. 2014-00372

Filing requirement Section 16 (8)(f)

Base Period: Twelve Months Ended February 28, 2015

Forecasted Test Period: Twelve Months Ended June 30, 2016

FR\_16(8)(f) Schedule F

Schedule	Pages	Description
F-1		Organization Membership Dues, Fees & Expenses
F-2		Charitable Contributions
F-3		Employee Recognition
F-4		Customer Service, Informational and Sales Expenses
F-5		Advertising
F-6		Professional Services
F-7		Projected Rate Case Expenses
F-8		Civic, Political and Related Activities

Louisville Gas & Electric  
Case No. 2014-00372  
Organization Membership Dues, Fees & Expenses  
Base Period: Twelve Months Ended February 28, 2015  
Forecasted Test Period: Twelve Months Ended June 30, 2016

LGE FR\_16(8)(f)

Schedule F-1

Account No.	Organization/Membership	Subscriptions	Dues	Total Utility	Jurisdiction %	Total Jurisdiction
<b>BASE PERIOD - Recoverable</b>						
921/930	Electric Power Research Institute (EPRI)	-	1,306,649.00	1,306,649.00	100%	1,306,649.00
921/930	Edison Electric Institute	-	228,468.82	228,468.82	100%	228,468.82
921/930	American Gas Association	-	189,509.22	189,509.22	100%	189,509.22
921/930	Utility Air Regulatory Group (UARG)	-	91,700.00	91,700.00	100%	91,700.00
921/930	Utility Water Act Group (UWAG)	-	21,600.00	21,600.00	100%	21,600.00
921/930	Utility Solid Waste Activities Group (USWAG)	-	18,720.00	18,720.00	100%	18,720.00
921/930	E Source Companies LLC	35,321.00	-	35,321.00	100%	35,321.00
921/930	Thomson Reuters	22,501.49	-	22,501.49	100%	22,501.49
921/930	Midwest Ozone Group	-	20,562.50	20,562.50	100%	20,562.50
921/930	Corporate Executive Board (CEB)	19,862.10	-	19,862.10	100%	19,862.10
921/930	Coalition for Innovative Climate Solutions	-	18,750.00	18,750.00	100%	18,750.00
921/930	Energy Publishing Coalbase	13,950	-	13,950.00	100%	13,950.00
921/930	Wood Mackenzie Coal Mkt Forecast	13,950	-	13,950.00	100%	13,950.00
921/930	Carbon Sequestration Council	-	12,960.00	12,960.00	100%	12,960.00
921/930	NSR Legal Resources Group	-	12,250.00	12,250.00	100%	12,250.00
921/930	Vendors < \$10,000	33,020.34	64,493.69	97,514.03	100%	97,514.03
506, 588, 921	Other non-specific LGE Subscriptions	102,612.81	-	102,612.81	100%	102,612.81
Various	Other non-specific LGE Dues	-	180,410.73	180,410.73	100%	180,410.73
Total Base Period - Recoverable		241,217.74	2,166,073.96	2,407,291.70	100%	2,407,291.70

Note> Portion of Forecasted base period Recoverable Dues & Subscriptions are not completed in specific vendor detail and are shown as "Other non-specific LGE Subscriptions" and "Other non-specific LGE Dues".

**BASE PERIOD - Not Recoverable**

426	Edison Electric Institute	-	26,527.98	26,527.98	100%	26,527.98
426	Waterways Council Inc.	-	4,518.54	4,518.54	100%	4,518.54
426	American Gas Association	-	2,620.26	2,620.26	100%	2,620.26
426	Leadership Louisville	-	2,018.51	2,018.51	100%	2,018.51
426	Various Vendors < \$2,000	589.74	3,953.19	4,542.93	100%	4,542.93
426	Non-Recoverable Dues & Subscriptions	1,122.00	39,844.00	40,966.00	100%	40,966.00
Total Base Period - Non-Recoverable		1,711.74	79,482.48	81,194.22	100%	81,194.22

Note> Forecasted base period Non-Recoverable Dues & Subscriptions are not completed in specific vendor detail and are shown as "Non-Recoverable Dues & Subscriptions".

**FORECASTED PERIOD - Recoverable**

921/930	EPRI Dues	-	1,204,320.66	1,204,320.66	100%	1,204,320.66
921/930	EEL Dues	-	241,380.84	241,380.84	100%	241,380.84
921/930	American Gas Association	-	194,000.00	194,000.00	100%	194,000.00
921/930	Utility Air Regulatory Group (UARG)	-	93,534.00	93,534.00	100%	93,534.00
921/930	Open Access Technology International	-	60,187.73	60,187.73	100%	60,187.73
921/930	Other Transmission Dues	-	43,287.72	43,287.72	100%	43,287.72
921/930	Thompson West	40,128.00	-	40,128.00	100%	40,128.00
921/930	Utility Water Act Group (UWAG)	-	22,491.00	22,491.00	100%	22,491.00
921/930	Wood Mackenzie Coal Mkt Forecast	21,485.79	-	21,485.79	100%	21,485.79
921/930	Utility Solid Waste Activities Group (USWAG)	-	19,635.00	19,635.00	100%	19,635.00
921/930	North American Transmission Forum	-	17,652.56	17,652.56	100%	17,652.56
921/930	eTariff Subscription/Hosting	12,713.91	-	12,713.91	100%	12,713.91
921/930	Vendors < \$10,000	20,006.80	-	20,006.80	100%	20,006.80
506, 588, 921	Other non-specific LGE Subscriptions	186,419.03	-	186,419.03	100%	186,419.03
Various	Other non-specific LGE Dues	-	305,995.04	305,995.04	100%	305,995.04
Total LGE Dues & Subscriptions		280,753.53	2,202,484.54	2,483,238.07	100%	2,483,238.07

Note> Portion of Forecasted test period Recoverable Dues & Subscriptions are not completed in specific vendor detail and are shown as "Other non-specific LGE Subscriptions" and "Other non-specific LGE Dues".

**FORECASTED PERIOD - Non-Recoverable**

426	Non-Recoverable Dues & Subscriptions	1,022.00	64,390.00	65,412.00	100%	65,412.00
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Note> Forecasted test year period Non-Recoverable Dues & Subscriptions are not completed in specific vendor detail and are shown as "Non-Recoverable Dues & Subscriptions".

Response Note> Expenses related to initiation fees and country club expenditures are not applicable to LG&E.

Louisville Gas &amp; Electric

Case No. 2014-00372

Charitable Contributions

Base Period: Twelve Months Ended February 28, 2015

Forecasted Test Period: Twelve Months Ended June 30, 2016

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Account No.	Charitable Organization	Total Utility	Jurisdiction %	Schedule F-2 Total Jurisdiction
<b>BASE PERIOD - Not Recoverable</b>				
426.1	ASSOC OF COMMUNITY MINISTRIES	412,500	100%	412,500
426.1	HOME ENERGY ASSISTANCE	180,000	100%	180,000
426.1	COMMUNITY WINTERHELP INC	143,716	100%	143,716
426.1	THE LIBRARY FOUNDATION	142,905	100%	142,905
426.1	PROJECT WARM	120,000	100%	120,000
426.1	KENTUCKY KINGDOM	112,000	100%	112,000
426.1	LOUISVILLE ORCHESTRA INC	100,000	100%	100,000
426.1	SIMMONS COLLEGE OF KENTUCKY	100,000	100%	100,000
426.1	THE LOUISVILLE ZOO	63,500	100%	63,500
426.1	LOUISVILLE URBAN LEAGUE	37,171	100%	37,171
426.1	LINCOLN FOUNDATION	35,000	100%	35,000
426.1	MUHAMMAD ALI CENTER	25,000	100%	25,000
426.1	NATIONAL CORPORATE THEATER FUND	25,000	100%	25,000
426.1	LEADERSHIP LOUISVILLE FOUNDATION	24,000	100%	24,000
426.1	COMMUNITY FOUNDATION OF LOUISVILLE INC	20,100	100%	20,100
426.1	MARYHURST	20,000	100%	20,000
426.1	HABITAT FOR HUMANITY	18,000	100%	18,000
426.1	WOMEN 4 WOMEN INC	18,000	100%	18,000
426.1	WOUNDED WARRIOR PROJECT INC	17,985	100%	17,985
426.1	SOUTHWEST COMMUNITY MINISTRIES INC	14,800	100%	14,800
426.1	NATIONAL FFA FOUNDATION INC	11,000	100%	11,000
426.1	GILDAS CLUB LOUISVILLE	10,100	100%	10,100
426.1	FUND FOR THE ARTS	10,000	100%	10,000
426.1	LOUISVILLE JEFFERSON COUNTY METRO GOVT	10,000	100%	10,000
426.1	VARIOUS VENDORS < \$10,000	351,768	100%	351,768
426.1	VARIOUS FORECASTED BASE PERIOD CHARITABLE CONTRIBUTIONS	380,771	100%	380,771
<b>Total Base Period</b>		<b>2,403,315</b>		<b>2,403,315</b>
<b>FORECASTED PERIOD - Not Recoverable</b>				
426.1	ASSOC OF COMMUNITY MINISTRIES	412,500	100%	412,500
426.1	HOME ENERGY ASSISTANCE	180,000	100%	180,000
426.1	COMMUNITY WINTERHELP INC	128,000	100%	128,000
426.1	KENTUCKY KINGDOM	112,000	100%	112,000
426.1	PROJECT WARM	105,000	100%	105,000
426.1	LOUISVILLE ZOO	60,000	100%	60,000
426.1	VARIOUS FORECASTED TEST PERIOD CHARITABLE CONTRIBUTIONS	1,143,028	100%	1,143,028
<b>Total Forecasted Period</b>		<b>1,143,028</b>		<b>1,143,028</b>



Louisville Gas &amp; Electric

Case No. 2014-00372

Employee Recognition

Base Period: Twelve Months Ended February 28, 2015

Forecasted Test Period: Twelve Months Ended June 30, 2016

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Schedule F-3

Account No.	Description	Total Utility	Jurisdiction %	Total Jurisdiction
<b>BASE PERIOD - Recoverable</b>				
Various	Safety Recognition	81,204	100%	81,204
	<b>Total Safety Recognition</b>	<u>81,204</u>		<u>81,204</u>
<b>BASE PERIOD - Not Recoverable</b>				
426.5	All Other Employee Recognition	600,127	100%	600,127
	<b>Total All Other Employee Recognition</b>	<u>600,127</u>		<u>600,127</u>
	<b>Total Base Period</b>	<u><u>681,331</u></u>	<u>100%</u>	<u><u>681,331</u></u>
<b>FORECAST PERIOD - Recoverable</b>				
Various	Safety Recognition	53,694	100%	53,694
	<b>Total Safety Recognition</b>	<u>53,694</u>		<u>53,694</u>
<b>FORECAST PERIOD - Not Recoverable</b>				
426.5	All Other Employee Recognition	136,040	100%	136,040
	<b>Total All Other Employee Recognition</b>	<u>136,040</u>		<u>136,040</u>
	<b>Total Forecast Period</b>	<u><u>189,734</u></u>	<u>100%</u>	<u><u>189,734</u></u>

Louisville Gas & Electric  
Case No. 2014-00372  
Customer Service, Informational and Sales Expenses  
Base Period: Twelve Months Ended February 28, 2015  
Forecasted Test Period: Twelve Months Ended June 30, 2016

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Schedule F-4

Account No.	Description of Expenses	BASE PERIOD			FORECASTED PERIOD		
		Total Utility	Jurisdiction %	Total Jurisdiction	Total Utility	Jurisdiction %	Total Jurisdiction
<b>Customer Service &amp; Informational</b>							
907	Supervision	358,750	100%	358,750	282,145	100%	282,145
908	Customer Assistance	302,602	100%	302,602	604,641	100%	604,641
910	Miscellaneous Customer Service & Informational	683,150	100%	683,150	314,232	100%	314,232
<b>Totals</b>		<b>1,344,501</b>		<b>1,344,501</b>	<b>1,201,018</b>		<b>1,201,018</b>

NOTE> Account 908, Customer Assistance, excludes amounts from Demand Side Management Programs (DSM), which are not recovered through base rates.

<b>Sales Expense</b>							
911	Supervision	-		-	-		-
912	Demonstration & Selling	-		-	-		-
916	Miscellaneous Sales Expense	-		-	-		-
<b>Totals</b>		<b>-</b>		<b>-</b>	<b>-</b>		<b>-</b>

Louisville Gas & Electric  
Case No. 2014-00372  
Advertising  
Base Period: Twelve Months Ended February 28, 2015  
Forecasted Test Period: Twelve Months Ended June 30, 2016

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Schedule F-5

		BASE PERIOD			FORECASTED PERIOD		
Account No.	Description of Expenses	Total Utility	Jurisdiction %	Total Jurisdiction	Total Utility	Jurisdiction %	Total Jurisdiction
<b>Recoverable Expenses</b>							
909	Informational or Safety Advertising	218,528	100%	218,528	259,726	100%	259,726
<b>Totals</b>		218,528		218,528	259,726		259,726
<b>Non - Recoverable Expenses</b>							
913	Sales or Promotional Advertising	3,942	100%	3,942	250,000	100%	250,000
930.1	Institutional or Other Advertising	577,151	100%	577,151	434,137	100%	434,137
<b>Totals</b>		581,093		581,093	684,137		684,137

Note> Account 913 and 930.1 are Non-Recoverable expenses for base rate recovery and are proforma adjustments for the test year.

Louisville Gas & Electric  
Case No. 2014-00372  
Professional Services

Base Period: Twelve Months Ended February 28, 2015  
Forecasted Test Period: Twelve Months Ended June 30, 2016

LGE FR\_16(8)(f)

Schedule F-6

Professional Services	BASE PERIOD			FORECASTED PERIOD		
	Description of Expenses	Total Utility	Jurisdiction %	Total Jurisdiction	Total Utility	Jurisdiction %
COMPUTER HARDWARE AND SOFTWARE	8,422,153	100%	8,422,153	9,679,372	100%	9,679,372
CONTRACTED LABOR AND MATERIALS	5,717,948	100%	5,717,948	5,146,414	100%	5,146,414
LEGAL FEES	3,957,075	100%	3,957,075	3,632,806	100%	3,632,806
CONSULTING FEES	1,541,654	100%	1,541,654	1,214,903	100%	1,214,903
OTHER	526,750	100%	526,750	910,723	100%	910,723
<b>Totals</b>	20,165,580		20,165,580	20,584,218		20,584,218

Louisville Gas & Electric  
Case No. 2014-00372  
Projected Rate Case Expenses  
Base Period: Twelve Months Ended February 28, 2015  
Forecasted Test Period: Twelve Months Ended June 30, 2016

LGE FR\_16(8)(f)

Schedule F-7

Account No.	Description of Expense	Total Utility	Jurisdiction %	Total Jurisdiction
<b>Total Company</b>				
928	Legal	\$ 435,000	100%	\$ 435,000
928	Consultants	135,000	100%	135,000
928	Newspaper Advertising	870,000	100%	870,000
<b>Total Company Rate Case Expenses</b>		<b>\$ 1,440,000</b>		<b>\$ 1,440,000</b>
<b>Electric</b>				
928	Legal	\$ 325,000	100%	\$ 325,000
928	Consultants	95,000	100%	95,000
928	Newspaper Advertising	660,000	100%	660,000
<b>Total Electric Rate Case Expenses</b>		<b>\$ 1,080,000</b>		<b>\$ 1,080,000</b>
<b>Gas</b>				
928	Legal	\$ 110,000	100%	\$ 110,000
928	Consultants	40,000	100%	40,000
928	Newspaper Advertising	210,000	100%	210,000
<b>Total Gas Rate Case Expenses</b>		<b>\$ 360,000</b>		<b>\$ 360,000</b>

Louisville Gas & Electric  
Case No. 2014-00372  
Civic, Political and Related Activities  
Base Period: Twelve Months Ended February 28, 2015  
Forecasted Test Period: Twelve Months Ended June 30, 2016

LGE FR\_16(8)(f)

Schedule F-8

		BASE PERIOD			FORECASTED PERIOD		
Account No.	Item	Total Utility	Jurisdiction %	Total Jurisdiction	Total Utility	Jurisdiction %	Total Jurisdiction
<b>Non - Recoverable Expenses</b>							
426.4	Civic/Political	768,889	100%	768,889	594,738	100%	594,738
<b>Totals</b>		768,889		768,889	594,738		594,738

**Louisville Gas and Electric Company**  
**Case No. 2014-00372**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/16; Base Period 12ME 2/28/15)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(g)**  
**Sponsoring Witness: Kent W. Blake**

**Description of Filing Requirement:**

*Analyses of payroll costs including schedules for wages and salaries, employee benefits, payroll taxes, straight time and overtime hours, and executive compensation by title.*

**Response:**

See attached for non-confidential information responsive to this request. All confidential information responsive to this request is being provided under seal pursuant to a Petition for Confidential Protection. Note that the attached payroll analysis includes an allocation of LG&E and KU Services (LKS) labor dollars and employees.

**Louisville Gas and Electric Company**  
**Case No. 2014-00372**  
**Payroll Costs**  
**Base Period: Twelve Months Ended February 28, 2015**  
**Forecasted Test Period: Twelve Months Ended June 30, 2016**

**Attachment to Filing Requirement**  
**807 KAR 5:001 Section 16(8)(g)**  
**Page 1 of 2**  
**K. Blake**

Payroll Costs	Total Company Unadjusted	Jurisdictional	Base Period Jurisdictional Unadjusted	Adjustments	Forecasted Period Jurisdictional ADJUSTED
1					
2					
3 Wages and Salaries:					
4 Labor	\$ 132,954,475	100.00%	\$ 132,954,475	\$ 1,170,238	\$ 134,124,713
5 Off-Duty Costs	19,931,274	100.00%	19,931,274	913,699	20,844,973
6 Employee Benefits	61,422,317	100.00%	61,422,317	5,732,866	67,155,183
7 Payroll Taxes	13,191,620	100.00%	13,191,620	185,389	13,377,009
8 Total Payroll Costs	<u>\$ 227,499,686</u>		<u>\$ 227,499,686</u>	<u>\$ 8,002,192</u>	<u>\$ 235,501,878</u>

Note: Employee benefits includes pension, retiree medical and post employment benefits and other benefits.



Line No.	Description	Base Period	% Change	Forecasted Period
1				
2	<b><u>Man Hours</u></b>			
3	Salary/Straight Time Hours	3,043,793	4.52%	3,181,396
4	Over Time Hours	245,357	-18.60%	199,722
5	Total Man Hours	3,289,150	2.80%	3,381,118
6				
7	Ratio of OT Hours to ST Hours	8.06%		6.28%
8				
9	<b><u>Labor Dollars</u></b>			
10	Salary/Straight Time Hours	122,529,364	0.93%	123,665,744
11	Over Time Dollars	10,425,111	0.32%	10,458,969
12	Total Labor Dollars	132,954,475	0.88%	134,124,713
13				
14	Ratio of OT Dollars to ST Dollars	8.51%		8.46%
15				
16	O&M Labor Dollars	93,731,077	0.16%	93,877,915
17				
18	Ratio of O&M Labor Dollars			
19	to Total Labor Dollars	70.50%		69.99%
20				
21	O&M Allocation % - Electric	76.67%		74.92%
22	O&M Labor Dollars - Electric	71,863,617	-2.13%	70,333,334
23				
24	O&M Allocation % - Gas	23.33%		25.08%
25	O&M Labor Dollars - Gas	21,867,460	7.67%	23,544,581
26				
27	<b><u>Off-Duty Dollars</u></b>			
28	Total Off-Duty Dollars	19,931,274	4.58%	20,844,973
29	Off-Duty Dollars Expensed	15,269,842	8.27%	16,531,990
30				
31	Ratio of Off-Duty Exp			
32	to Total Off-Duty	76.61%		79.31%
33				
34	<b><u>Employee Benefits</u></b>			
35	Total Employee Benefits	61,422,317	9.33%	67,155,183
36	Employee Benefits Expensed	47,346,294	8.40%	51,321,948
37				
38	Ratio of Employee Benefits Exp			
39	to Total Employee Benefits	77.08%		76.42%
40				
41	<b><u>Payroll Taxes</u></b>			
42	Total Payroll Taxes	13,191,620	1.41%	13,377,009
43	Payroll Taxes Expensed	9,956,340	6.94%	10,647,289
44				
45	Ratio of Payroll Taxes Exp			
46	to Total Payroll Taxes	75.47%		79.59%
47				
48	<b><u>Employee Levels</u></b>			
49	Average Employee Levels	1,758	1.31%	1,781
50	Year-End Employee Levels	1,796	-0.56%	1,786

Louisville Gas and Electric Company  
Case No. 2014-00372  
Officer Compensation

Base Period: Twelve Months Ended February 28, 2015 (3/1/2014 through 2/28/2015)

Name	Job Title	Salary (1)	Other Compensation (2)
Arbough, Daniel K	Treasurer		
Beer, Michael S	VP Federal Regulation and Policy		
Bellar, Lonnie E	VP Gas Distribution		
Blake, Kent W	Chief Financial Officer		
Bowling, Donald Ralph	VP Power Production		
Douglas, Laura Green	VP Corporate Responsibility and Community Affairs		
Jessee, Thomas A	VP Transmission		
Malloy, John P	VP Customer Services		
O'Brien, Dorothy E	VP Deputy General Counsel and Environmental		
Pottinger, Paula H	SVP Human Resources		
Reynolds, Gerald Arthur	General Counsel/Compliance/Corporate Secretary		
Rives, Stephen B	Chief Administrative Officer		
Scott, Valerie Leah	Controller		
Siemens, George Robert	VP External Affairs		
Sinclair, David S	VP Energy Supply and Analysis		
Slavinsky, Eric	Chief Information Officer		
Staffieri, Victor Alex	Chairman CEO and President	\$811,220	\$2,039,465
Staton, Edwin R	VP State Regulation and Rates		
Thomas, Paul Gregory	VP Electric Distribution		
Thompson, Paul W	Chief Operating Officer		
Voyles, John N	VP Transmission and Generation Services		
Whelan, Mary C	VP Communications		
Average of all Officers		\$299,241	\$295,719

(1) The Company's forecast assumes an annual salary adjustment of 3%.

(2) Other compensation includes cash based short-term incentives and stock based long-term incentives at target. None of the incentive pay is included in the cost of service.

Louisville Gas and Electric Company  
Case No. 2014-00372  
Officer Compensation

Witness: K. Blake

Forecasted Test Period: Twelve Months Ended June 30, 2016 (7/1/2015 through 6/30/2016)

Name	Job Title	Salary (1)	Other Compensation (2)
Arbough, Daniel K	Treasurer		
Beer, Michael S	VP Federal Regulation and Policy		
Bellar, Lonnie E	VP Gas Distribution		
Blake, Kent W	Chief Financial Officer		
Bowling, Donald Ralph	VP Power Production		
Douglas, Laura Green	VP Corporate Responsibility and Community Affairs		
Jessee, Thomas A	VP Transmission		
Malloy, John P	VP Customer Services		
O'Brien, Dorothy E	VP Deputy General Counsel and Environmental		
Pottinger, Paula H	SVP Human Resources		
Reynolds, Gerald Arthur	General Counsel/Compliance/Corporate Secretary		
Rives, Stephen B	Chief Administrative Officer		
Scott, Valerie Leah	Controller		
Siemens, George Robert	VP External Affairs		
Sinclair, David S	VP Energy Supply and Analysis		
Slavinsky, Eric	Chief Information Officer		
Staffieri, Victor Alex	Chairman CEO and President	\$811,220	\$2,055,702
Staton, Edwin R	VP State Regulation and Rates		
Thomas, Paul Gregory	VP Electric Distribution		
Thompson, Paul W	Chief Operating Officer		
Voyles, John N	VP Transmission and Generation Services		
Whelan, Mary C	VP Communications		
Average of all Officers		\$309,801	\$301,695

(1) The Company's forecast assumes an annual salary adjustment of 3%.

(2) Of the total salary and other compensation, 22.4% is allocated to the cost of providing service to LG&E rate payers. Other compensation includes cash based short-term incentives and stock based long-term incentives at target. None of the incentive pay is included in the cost of service.

**Louisville Gas and Electric Company**  
**Case No. 2014-00372**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/16; Base Period 12ME 2/28/15)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(h)**  
**Sponsoring Witness: Kent W. Blake**

**Description of Filing Requirement:**

*A computation of the gross revenue conversion factor for the forecasted period.*

**Response:**

See attached.

SCHEDULE H

GROSS REVENUE CONVERSION FACTOR

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2014-00372

BASE PERIOD: FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

FORECASTED TEST PERIOD: FOR THE 12 MONTHS ENDED JUNE 30, 2016

SCHEDULE

DESCRIPTION

H-1  
WPH-1.A

GROSS REVENUE CONVERSION FACTOR  
COMPOSITE FEDERAL AND STATE INCOME TAX RATE

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372  
COMPUTATION OF GROSS REVENUE CONVERSION FACTOR  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE H-1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 1

WORKPAPER REFERENCE NO(S): WPH-1.A

WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION	PERCENTAGE OF INCREMENTAL GROSS REVENUE	
		STATE	FEDERAL
1	OPERATING REVENUE	100.000000%	100.000000%
2	LESS: UNCOLLECTIBLE ACCOUNTS EXPENSE	0.320000%	0.320000%
3	LESS: PSC FEES	0.195200%	0.195200%
4	LESS: PRODUCTION ACTIVITIES DEDUCTION-STATE	<u>2.590200%</u>	
5	INCOME BEFORE STATE INCOME TAX	96.894600%	99.484800%
6	STATE INCOME TAX	6.00%	5.813676%
7	LESS: PRODUCTION ACTIVITIES DEDUCTION-FEDERAL		<u>3.658220%</u>
8	INCOME BEFORE FEDERAL INCOME TAX		90.012904%
9	FEDERAL INCOME TAX	35.00%	<u>31.504516%</u>
10	OPERATING INCOME PERCENTAGE (LINES 5 - 6 - 9)		<u><u>62.166608%</u></u>
11	GROSS REVENUE CONVERSTION FACTOR (100% / LINE 10)		<u><u>1.608581</u></u>

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2014-00372**  
**Calculation of Composite Federal and Kentucky**  
**Income Tax Rate**

**WORKPAPER WPH-1.A**  
**PAGE 1 OF 1**  
**WITNESS: K. W. BLAKE**

1. Assume pre-tax income of	100.0000%
2. State income tax (see SIT calc below)	<u>5.8446%</u>
3. Taxable income for Federal income tax before production activities deduction	94.1554%
a. Production Rate	9%
b. Allocation to Production Income	43.17%
c. Allocated Production Rate (a x b)	3.8853%
4. Less: Production tax deduction (3.8853% of Line 3)	<u>3.6582%</u>
5. Taxable income for Federal income tax (Line 3 - Line 4)	90.4972%
6. Federal income tax at 35% (Line 5 x 35%)	<u>31.6740%</u>
7. Total State and Federal income taxes (Line 2 + Line 6)	<u><u>37.5186%</u></u>

State Income Tax Calculation

1. Assume pre-tax income of	100.0000%
2. Less: Production activities deduction @ 6% X 43.17% (1)	<u>2.5902%</u>
3. Taxable income for State income tax	97.4098%
4. State Tax Rate	<u>6.0000%</u>
5. State Income Tax	<u><u>5.8446%</u></u>

Notes: (1) Pursuant to KRS 141.010(11)(c) and (13)(c), for taxable years beginning on or after January 1, 2010, the amount of domestic production activities deduction calculated at six percent (6%) as allowed in Section 199(a)(2) of the Internal Revenue Code for taxable years beginning before 2010.

**Louisville Gas and Electric Company**  
**Case No. 2014-00372**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/16; Base Period 12ME 2/28/15)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(i)**  
**Sponsoring Witnesses: Kent W. Blake**

**Description of Filing Requirement:**

*Comparative income statements (exclusive of dividends per share or earnings per share), revenue statistics and sales statistics for the five (5) most recent calendar years from the application filing date, the base period, the forecasted period, and two (2) calendar years beyond the forecast period.*

**Response:**

See attached. Note that the attached does not reflect any increase in rates sought in this case.



**Louisville Gas & Electric Company**  
**Case No. 2014-00372**  
**Comparative Income Statement**  
**Base Period: Twelve Months Ended February 28, 2015**  
**Forecasted Test Period: Twelve Months Ended June 30, 2016**

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Total Company	Most Recent Five Calendar Years					Base Period	Test Year	Forecasted		
	2009	2010	2011	2012	2013	2/28/2015	6/30/2016	2016	2017	2018
<b>INCOME STATEMENT</b>										
<b>Operating Revenues</b>										
Electric Operating Revenues	\$ 919,364,692	\$ 1,015,611,567	\$ 1,059,750,303	\$ 1,069,346,402	\$ 1,096,596,442	\$ 1,154,087,494	\$ 1,193,551,594	\$ 1,208,270,441	\$ 1,254,292,152	\$ 1,304,951,156
Gas Operating Revenues	361,627,856	302,947,356	304,574,422	254,278,399	324,221,274	340,889,991	342,873,578	352,507,550	371,736,719	379,903,062
<b>Total Operating Revenues</b>	<b>1,280,992,548</b>	<b>1,318,558,923</b>	<b>1,364,324,725</b>	<b>1,323,624,802</b>	<b>1,420,817,715</b>	<b>1,494,977,485</b>	<b>1,536,425,171</b>	<b>1,560,777,992</b>	<b>1,626,028,872</b>	<b>1,684,854,218</b>
<b>Operating Expenses</b>										
Fuel for Electric Generation	328,232,997	368,556,326	360,968,393	385,916,157	379,035,049	399,138,793	360,596,257	360,572,184	380,611,433	405,768,850
Power Purchased	58,430,270	54,379,719	74,894,547	52,477,768	48,124,184	45,713,230	68,182,202	65,252,110	69,046,744	68,500,930
Gas Supply Expenses	249,805,269	169,517,478	161,865,706	115,461,798	159,274,580	173,702,468	167,629,363	169,281,115	174,921,640	179,815,305
Other Operation Expenses	219,071,987	226,299,135	235,647,275	230,522,003	245,282,973	266,216,806	265,213,041	272,910,077	289,860,981	300,886,425
Maintenance	96,204,959	111,701,105	116,359,069	118,770,589	113,413,021	110,492,658	110,075,024	111,778,467	118,640,242	113,903,520
Depreciation & Amortization Expense	136,466,990	137,951,366	147,046,078	152,140,316	147,663,032	159,868,190	167,488,297	175,584,089	187,996,613	197,689,621
Federal & State Income Taxes	29,166,099	34,921,775	20,228,383	1,991,653	69,186,223	52,323,435	52,346,288	34,571,410	38,220,141	39,720,057
Deferred Federal & State Income Taxes	9,776,428	30,037,029	54,235,400	70,969,611	25,067,465	42,820,498	56,764,049	75,423,397	67,111,081	67,373,080
Property and Other Taxes	23,544,541	22,571,624	28,121,584	31,025,991	32,517,048	36,556,129	40,948,753	43,094,687	45,675,626	47,282,976
Investment Tax Credit	3,649,346	-	-	-	-	-	-	-	-	-
Amortization of Investment Tax Credit	(3,044,107)	(2,501,774)	(2,805,732)	(2,847,617)	(2,100,342)	(1,713,755)	(1,283,934)	(1,229,230)	(1,107,034)	(969,780)
Loss(Gain) from Disposition of Allowances	(66,274)	(34,460)	(2,578)	(694)	(282)	(427)	-	-	-	-
<b>Total Operating Expenses</b>	<b>1,151,238,504</b>	<b>1,153,399,323</b>	<b>1,196,558,124</b>	<b>1,156,427,575</b>	<b>1,217,462,951</b>	<b>1,285,118,023</b>	<b>1,287,959,340</b>	<b>1,307,238,305</b>	<b>1,370,977,467</b>	<b>1,419,970,985</b>
<b>Net Operating Income</b>	<b>129,754,044</b>	<b>165,159,600</b>	<b>167,766,601</b>	<b>167,197,226</b>	<b>203,354,764</b>	<b>209,859,462</b>	<b>248,465,832</b>	<b>253,539,686</b>	<b>255,051,405</b>	<b>264,883,233</b>
Other Income less deductions	13,106,401	10,717,472	1,079,398	(2,051,782)	(2,656,846)	(1,980,696)	(1,524,045)	(1,605,283)	(1,614,460)	(1,688,480)
<b>Income before Interest Charges</b>	<b>142,860,445</b>	<b>175,877,072</b>	<b>168,845,999</b>	<b>165,145,444</b>	<b>200,697,919</b>	<b>207,878,766</b>	<b>246,941,787</b>	<b>251,934,403</b>	<b>253,436,945</b>	<b>263,194,753</b>
Interest Charges	47,743,250	48,162,687	44,659,694	42,222,666	41,997,315	49,776,858	67,479,003	72,931,435	81,725,495	89,018,188
<b>Net Income</b>	<b>\$ 95,117,195</b>	<b>\$ 127,714,386</b>	<b>\$ 124,186,305</b>	<b>\$ 122,922,778</b>	<b>\$ 158,700,603</b>	<b>\$ 158,101,908</b>	<b>\$ 179,462,784</b>	<b>\$ 179,002,968</b>	<b>\$ 171,711,450</b>	<b>\$ 174,176,565</b>

Louisville Gas & Electric Company  
Case No. 2014-00372  
Comparative Income Statement  
Base Period: Twelve Months Ended February 28, 2015  
Forecasted Test Period: Twelve Months Ended June 30, 2016

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Electric Only	<u>Most Recent Five Calendar Years</u>					Base	Test	Forecasted		
	2009	2010	2011	2012	2013	Period	Year	2016	2017	2018
<b>INCOME STATEMENT</b>										
<b>Operating Revenues</b>										
Electric Operating Revenues	\$ 919,364,692	\$ 1,015,611,567	\$ 1,059,750,303	\$ 1,069,346,402	\$ 1,096,596,442	\$ 1,154,087,494	\$ 1,193,551,594	\$ 1,208,270,441	\$ 1,254,292,152	\$ 1,304,951,156
<b>Total Operating Revenues</b>	<b>919,364,692</b>	<b>1,015,611,567</b>	<b>1,059,750,303</b>	<b>1,069,346,402</b>	<b>1,096,596,442</b>	<b>1,154,087,494</b>	<b>1,193,551,594</b>	<b>1,208,270,441</b>	<b>1,254,292,152</b>	<b>1,304,951,156</b>
<b>Operating Expenses</b>										
Fuel for Electric Generation	328,232,997	368,556,326	360,968,393	385,916,157	379,035,049	399,138,793	360,596,257	360,572,184	380,611,433	405,768,850
Power Purchased	58,430,270	54,379,719	74,894,547	52,477,768	48,124,184	45,713,230	68,182,202	65,252,110	69,046,744	68,500,930
Other Operation Expenses	171,917,469	182,493,504	191,550,323	187,293,192	198,769,150	213,991,335	208,763,800	211,376,429	216,678,837	224,708,980
Maintenance	79,813,890	94,158,027	96,235,088	97,601,940	95,645,484	92,650,047	89,018,332	91,273,572	97,831,541	91,992,588
Depreciation & Amortization Expense	116,390,168	116,613,181	124,634,432	128,381,713	121,609,186	129,615,890	133,336,688	139,997,818	149,563,675	157,231,963
Federal & State Income Taxes	17,441,435	28,105,569	37,411,239	8,463,356	54,304,064	55,671,253	44,815,682	30,294,064	33,670,916	36,778,422
Deferred Federal & State Income Taxes	16,418,734	23,164,076	12,115,729	51,212,094	17,163,020	16,615,763	48,520,201	63,726,609	57,015,729	57,430,562
Property and Other Taxes	17,898,172	17,193,678	21,610,184	23,824,390	25,031,903	28,000,092	31,185,102	32,845,534	34,838,137	36,103,748
Investment Tax Credit	3,649,346	-	-	-	-	-	-	-	-	-
Amortization of Investment Tax Credit	(2,891,307)	(2,357,054)	(2,670,412)	(2,721,997)	(1,987,122)	(1,619,701)	(1,214,862)	(1,168,810)	(1,060,510)	(944,560)
Loss(Gain) from Disposition of Allowances	(66,274)	(34,460)	(2,578)	(694)	(282)	(427)	-	-	-	-
<b>Total Operating Expenses</b>	<b>807,234,899</b>	<b>882,272,566</b>	<b>916,746,946</b>	<b>932,447,919</b>	<b>937,694,636</b>	<b>979,776,273</b>	<b>983,203,402</b>	<b>994,169,511</b>	<b>1,038,196,501</b>	<b>1,077,571,484</b>
<b>Net Operating Income</b>	<b>112,129,793</b>	<b>133,339,001</b>	<b>143,003,357</b>	<b>136,898,483</b>	<b>158,901,806</b>	<b>174,311,221</b>	<b>210,348,192</b>	<b>214,100,931</b>	<b>216,095,651</b>	<b>227,379,672</b>
Other Income less deductions	10,725,045	8,575,506	1,197,573	(1,539,334)	(2,102,802)	(2,743,234)	(1,202,228)	(1,267,020)	(1,272,911)	(1,332,001)
<b>Income before Interest Charges</b>	<b>122,854,838</b>	<b>141,914,506</b>	<b>144,200,931</b>	<b>135,359,150</b>	<b>156,799,003</b>	<b>171,567,987</b>	<b>209,145,964</b>	<b>212,833,911</b>	<b>214,822,740</b>	<b>226,047,671</b>
Interest Charges	38,056,200	38,289,141	35,225,878	33,357,269	33,183,860	40,319,255	54,657,993	59,074,462	66,197,651	72,104,732
<b>Net Income</b>	<b>\$ 84,798,638</b>	<b>\$ 103,625,365</b>	<b>\$ 108,975,052</b>	<b>\$ 102,001,881</b>	<b>\$ 123,615,143</b>	<b>\$ 131,248,732</b>	<b>\$ 154,487,972</b>	<b>\$ 153,759,449</b>	<b>\$ 148,625,089</b>	<b>\$ 153,942,939</b>

**Louisville Gas & Electric Company**  
**Case No. 2014-00372**  
**Comparative Income Statement**  
**Base Period: Twelve Months Ended February 28, 2015**  
**Forecasted Test Period: Twelve Months Ended June 30, 2016**

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Gas Only	<u>Most Recent Five Calendar Years</u>					Base Period	Test Year	Forecasted		
	2009	2010	2011	2012	2013	2/28/2015	6/30/2016	2016	2017	2018
<b>INCOME STATEMENT</b>										
<b>Operating Revenues</b>										
Gas Operating Revenues	\$ 361,627,856	\$ 302,947,356	\$ 304,574,422	\$ 254,278,399	\$ 324,221,274	\$ 340,889,991	\$ 342,873,578	\$ 352,507,550	\$ 371,736,719	\$ 379,903,062
<b>Total Operating Revenues</b>	<b>361,627,856</b>	<b>302,947,356</b>	<b>304,574,422</b>	<b>254,278,399</b>	<b>324,221,274</b>	<b>340,889,991</b>	<b>342,873,578</b>	<b>352,507,550</b>	<b>371,736,719</b>	<b>379,903,062</b>
<b>Operating Expenses</b>										
Gas Supply Expenses	249,805,269	169,517,478	161,865,706	115,461,798	159,274,580	173,702,468	167,629,363	169,281,115	174,921,640	179,815,305
Other Operation Expenses	47,154,518	43,805,630	44,096,952	43,228,811	46,513,823	52,225,471	56,449,241	61,533,648	73,182,144	76,177,445
Maintenance	16,391,069	17,543,078	20,123,981	21,168,649	17,767,537	17,842,611	21,056,692	20,504,894	20,808,701	21,910,932
Depreciation & Amortization Expense	20,076,822	21,338,185	22,411,645	23,758,603	26,053,846	30,252,300	34,151,610	35,586,271	38,432,938	40,457,658
Federal & State Income Taxes	11,724,664	6,816,205	(17,182,856)	(6,471,702)	14,882,159	(3,347,818)	7,530,606	4,277,346	4,549,225	2,941,635
Deferred Federal & State Income Taxes	(6,642,305)	6,872,953	42,119,671	19,757,517	7,904,444	26,204,735	8,243,848	11,696,788	10,095,352	9,942,518
Property and Other Taxes	5,646,369	5,377,946	6,511,399	7,201,601	7,485,145	8,556,037	9,763,651	10,249,153	10,837,489	11,179,228
Amortization of Investment Tax Credit	(152,800)	(144,720)	(135,320)	(125,620)	(113,220)	(94,054)	(69,072)	(60,420)	(46,524)	(25,220)
<b>Total Operating Expenses</b>	<b>344,003,605</b>	<b>271,126,756</b>	<b>279,811,178</b>	<b>223,979,656</b>	<b>279,768,315</b>	<b>305,341,750</b>	<b>304,755,938</b>	<b>313,068,795</b>	<b>332,780,966</b>	<b>342,399,500</b>
<b>Net Operating Income</b>	<b>17,624,251</b>	<b>31,820,599</b>	<b>24,763,244</b>	<b>30,298,743</b>	<b>44,452,959</b>	<b>35,548,241</b>	<b>38,117,640</b>	<b>39,438,755</b>	<b>38,955,754</b>	<b>37,503,561</b>
Other Income less deductions	2,381,356	2,141,966	(118,175)	(512,449)	(554,044)	762,538	(321,817)	(338,264)	(341,548)	(356,480)
<b>Income before Interest Charges</b>	<b>20,005,607</b>	<b>33,962,566</b>	<b>24,645,069</b>	<b>29,786,294</b>	<b>43,898,915</b>	<b>36,310,779</b>	<b>37,795,823</b>	<b>39,100,492</b>	<b>38,614,205</b>	<b>37,147,082</b>
Interest Charges	9,687,050	9,873,546	9,433,815	8,865,397	8,813,455	9,457,603	12,821,011	13,856,973	15,527,844	16,913,456
<b>Net Income</b>	<b>\$ 10,318,557</b>	<b>\$ 24,089,020</b>	<b>\$ 15,211,253</b>	<b>\$ 20,920,897</b>	<b>\$ 35,085,460</b>	<b>\$ 26,853,176</b>	<b>\$ 24,974,812</b>	<b>\$ 25,243,519</b>	<b>\$ 23,086,361</b>	<b>\$ 20,233,626</b>

**Louisville Gas & Electric Company**  
**Case No. 2014-00372**  
**Comparative Income Statement**  
**Base Period: Twelve Months Ended February 28, 2015**  
**Forecasted Test Period: Twelve Months Ended June 30, 2016**

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Revenue Statistics  
Ultimate Consumer - Electric Only

Most Recent Five Calendar Years

	2009	2010	2011	2012	2013	2/28/2015	6/30/2016	2016	2017	2018
<b>Revenue by Customer class:</b>										
Residential	\$ 310,340,508	\$ 366,497,652	\$ 366,263,255	\$ 383,159,861	\$ 405,961,655	\$ 412,083,230	\$ 436,902,486	\$ 442,953,081	\$ 461,561,161	\$ 476,652,021
Commercial	252,440,568	280,877,226	300,002,319	316,533,477	329,906,063	342,594,322	365,224,287	368,534,693	382,139,359	391,597,154
Industrial	124,099,537	140,028,633	145,251,812	164,431,527	174,274,392	183,884,332	207,415,999	212,073,792	223,514,092	230,346,601
Public Street and Highway Lighting	6,806,105	7,041,069	7,235,355	2,817,941	2,884,918	2,921,287	3,450,718	3,470,907	3,535,692	3,570,961
Other Sales to Public Authorities	71,502,523	80,391,397	84,489,065	90,196,246	88,714,502	91,744,033	93,593,108	94,600,709	97,993,711	100,231
<b>Total</b>	<b>\$ 765,189,241</b>	<b>\$ 874,835,977</b>	<b>\$ 903,241,807</b>	<b>\$ 957,139,052</b>	<b>\$ 1,001,741,530</b>	<b>\$ 1,033,227,203</b>	<b>\$ 1,106,586,599</b>	<b>\$ 1,121,633,182</b>	<b>\$ 1,168,744,015</b>	<b>\$ 1,102,266,968</b>
<b>Number of Customers by class:</b>										
Residential	349,207	348,466	345,933	347,367	349,625	354,393	361,415	362,633	365,058	367,483
Commercial	42,191	42,198	41,130	42,008	42,103	43,400	44,832	44,939	45,145	45,346
Industrial	434	427	397	419	443	421	406	407	407	407
Public Street and Highway Lighting	15	91	597	642	654	857	1,062	1,062	1,062	1,062
Other Sales to Public Authorities	4,040	4,072	3,851	4,115	4,121	3,480	2,775	2,782	2,795	2,808
<b>Total</b>	<b>395,887</b>	<b>395,254</b>	<b>391,908</b>	<b>394,551</b>	<b>396,946</b>	<b>402,551</b>	<b>410,490</b>	<b>411,822</b>	<b>414,467</b>	<b>417,105</b>
<b>Average Revenue per class:</b>										
Residential	\$ 888.70	\$ 1,051.75	\$ 1,058.77	\$ 1,103.04	\$ 1,161.13	\$ 1,162.79	\$ 1,208.87	\$ 1,221.49	\$ 1,264.35	\$ 1,297.07
Commercial	5,983.28	6,656.17	7,294.00	7,535.08	7,835.69	7,893.91	8,146.44	8,200.83	8,464.69	8,635.85
Industrial	285,943.63	327,935.91	365,873.58	392,438.01	393,395.92	436,755.86	510,965.47	520,948.01	549,377.66	565,905.05
Public Street and Highway Lighting	453,740.32	77,374.39	12,119.52	4,389.32	4,411.19	3,407.89	3,250.51	3,269.52	3,330.54	3,363.76
Other Sales to Public Authorities	17,698.64	19,742.48	21,939.51	21,918.89	21,527.42	26,366.48	33,729.41	34,005.04	35,055.15	35.69

Note> Revenue decrease in Public Street and Highway Lighting from 2011 to 2012 due to change of customer classification of certain customers in 2012.

Note2> Change in Number of Public Street and Highway Lighting Customers from 2010 to 2011 was due to a change in the methodology used to count lighting customers

**Louisville Gas & Electric Company**  
**Case No. 2014-00372**  
**Comparative Income Statement**  
**Base Period: Twelve Months Ended February 28, 2015**  
**Forecasted Test Period: Twelve Months Ended June 30, 2016**

LGE FR\_16(8)(i)

Ultimate Consumer - Gas Only

Most Recent Five Calendar Years

	2009	2010	2011	2012	2013	2/28/2015	6/30/2016	2016	2017	2018
<b>Revenue by Customer class:</b>										
Residential	\$ 230,026,219	\$ 193,160,455	\$ 194,841,842	\$ 164,616,903	\$ 208,708,912	\$ 218,400,824	\$ 220,393,502	\$ 226,388,291	\$ 238,459,727	\$ 242,916,975
Commercial	89,482,886	72,232,060	71,061,038	59,005,706	75,448,710	82,871,399	83,031,421	85,620,741	90,722,738	92,917,005
Industrial	8,806,821	8,200,637	7,457,093	5,997,342	11,841,637	11,169,959	11,144,810	11,697,041	12,933,851	13,763,439
Other Sales to Public Authorities	15,518,553	11,807,098	12,019,052	9,044,392	11,746,409	11,961,991	12,302,547	12,669,930	13,423,595	13,805,368
<b>Total</b>	<b>\$ 343,834,479</b>	<b>\$ 285,400,250</b>	<b>\$ 285,379,024</b>	<b>\$ 238,664,342</b>	<b>\$ 307,745,667</b>	<b>\$ 324,404,174</b>	<b>\$ 326,872,280</b>	<b>\$ 336,376,003</b>	<b>\$ 355,539,912</b>	<b>\$ 363,402,787</b>
<b>Number of Customers by class:</b>										
Residential	294,629	293,982	291,353	292,837	294,209	293,554	294,616	294,886	295,424	295,963
Commercial	24,762	24,769	24,281	24,851	24,799	19,556	22,727	22,748	22,789	22,831
Industrial	297	295	280	303	332	234	248	250	252	252
Other Sales to Public Authorities	1,099	1,133	1,098	1,136	1,137	860	980	981	982	984
<b>Total</b>	<b>320,787</b>	<b>320,179</b>	<b>317,012</b>	<b>319,127</b>	<b>320,477</b>	<b>314,204</b>	<b>318,571</b>	<b>318,865</b>	<b>319,448</b>	<b>320,029</b>
<b>Average Revenue per class:</b>										
Residential	\$ 780.73	\$ 657.05	\$ 668.75	\$ 562.15	\$ 709.39	\$ 743.99	\$ 748.07	\$ 767.71	\$ 807.18	\$ 820.77
Commercial	3,613.72	2,916.23	2,926.61	2,374.38	3,042.41	4,237.71	3,653.38	3,763.91	3,980.93	4,069.79
Industrial	29,652.60	27,798.77	26,632.47	19,793.21	35,667.58	47,783.99	44,884.08	46,741.24	51,383.39	54,679.17
Other Sales to Public Authorities	14,120.61	10,421.09	10,946.31	7,961.61	10,331.05	13,903.33	12,556.81	12,919.53	13,662.75	14,025.96

**Louisville Gas & Electric Company**  
**Case No. 2014-00372**  
**Comparative Income Statement**  
**Base Period: Twelve Months Ended February 28, 2015**  
**Forecasted Test Period: Twelve Months Ended June 30, 2016**

LGE FR\_16(8)(i)

Sales Statistics	Most Recent Five Calendar Years					Base	Test	Forecasted		
	2009	2010	2011	2012	2013	Period	Year	2016	2017	2018
Ultimate Consumer - Electric Only										
<b>Sales (Kwh) by Customer class:</b>										
Residential	4,095,806,460	4,591,882,579	4,260,121,989	4,259,210,831	4,164,048,797	4,136,974,101	4,271,912,468	4,295,125,665	4,353,404,815	4,422,677,807
Commercial	3,616,946,775	3,793,242,609	3,708,744,195	3,733,683,883	3,685,168,515	3,722,547,728	3,815,302,919	3,816,362,362	3,840,264,117	3,865,890,573
Industrial	2,412,418,682	2,602,851,775	2,430,194,056	2,666,220,110	2,699,966,052	2,749,791,279	2,854,327,252	2,886,755,140	2,923,736,735	2,944,014,324
Public Street and Highway Lighting	59,012,932	54,324,659	51,351,317	21,157,475	18,440,935	19,292,002	21,779,745	21,796,981	21,797,098	21,797,215
Other Sales to Public Authorities	1,220,972,154	1,295,935,082	1,190,642,794	1,157,457,123	1,131,350,511	1,110,552,918	1,068,367,712	1,069,886,535	1,072,154,785	1,075,505,931
<b>Total</b>	<b>11,405,157,003</b>	<b>12,338,236,704</b>	<b>11,641,054,351</b>	<b>11,837,729,422</b>	<b>11,698,974,810</b>	<b>11,739,158,028</b>	<b>12,031,690,096</b>	<b>12,089,926,682</b>	<b>12,211,357,550</b>	<b>12,329,885,851</b>
<b>Number of Customers by class:</b>										
Residential	349,207	348,466	345,933	347,367	349,625	354,393	361,415	362,633	365,058	367,483
Commercial	42,191	42,198	41,130	42,008	42,103	43,400	44,832	44,939	45,145	45,346
Industrial	434	427	397	419	443	421	406	407	407	407
Public Street and Highway Lighting	15	91	597	642	654	857	1,062	1,062	1,062	1,062
Other Sales to Public Authorities	4,040	4,072	3,851	4,115	4,121	3,480	2,775	2,782	2,795	2,808
<b>Total</b>	<b>395,887</b>	<b>395,254</b>	<b>391,908</b>	<b>394,551</b>	<b>396,946</b>	<b>402,551</b>	<b>410,490</b>	<b>411,822</b>	<b>414,467</b>	<b>417,105</b>
<b>Average Volume (Kwh) per class:</b>										
Residential	11,728.88	13,177.42	12,314.88	12,261.41	11,910.04	11,673.41	11,819.96	11,844.29	11,925.25	12,035.06
Commercial	85,727.92	89,891.53	90,171.27	88,880.31	87,527.46	85,773.34	85,101.50	84,923.76	85,064.88	85,254.04
Industrial	5,558,568.39	6,095,671.60	6,121,395.61	6,363,293.82	6,094,731.49	6,531,211.38	7,031,582.34	7,091,160.73	7,186,283.59	7,232,720.41
Public Street and Highway Lighting	3,934,195.47	596,974.27	86,015.61	32,955.57	28,197.15	22,505.53	20,516.11	20,532.32	20,532.37	20,532.48
Other Sales to Public Authorities	302,220.83	318,255.18	309,177.56	281,277.55	274,533.00	319,163.78	385,022.09	384,579.90	383,540.36	383,011.56

Note> Sales decrease in Public Street and Highway Lighting from 2011 to 2012 due to change of customer classification of certain customers in 2012.

**Louisville Gas & Electric Company**  
**Case No. 2014-00372**  
**Comparative Income Statement**  
**Base Period: Twelve Months Ended February 28, 2015**  
**Forecasted Test Period: Twelve Months Ended June 30, 2016**

LGE FR\_16(8)(i)

Ultimate Consumer - Gas Only

Most Recent Five Calendar Years

	2009	2010	2011	2012	2013	2/28/2015	6/30/2016	2016	2017	2018
<b>Sales (Mcf) by Customer class:</b>										
Residential	19,742,168	21,007,413	19,058,196	16,697,707	21,101,535	20,394,185	19,985,071	19,907,756	19,720,604	19,529,474
Commercial	8,600,208	9,114,340	8,362,025	7,533,452	9,202,365	9,291,760	9,023,977	9,017,619	8,963,538	8,910,422
Industrial	1,000,095	1,108,078	991,489	984,689	1,680,362	1,464,909	1,521,588	1,567,727	1,644,255	1,711,135
Other Sales to Public Authorities	1,567,835	1,587,062	1,545,906	1,251,393	1,616,656	1,761,771	2,078,628	2,090,023	2,083,508	2,077,610
<b>Total</b>	<b>30,910,306</b>	<b>32,816,893</b>	<b>29,957,616</b>	<b>26,467,241</b>	<b>33,600,918</b>	<b>32,912,624</b>	<b>32,609,264</b>	<b>32,583,126</b>	<b>32,411,906</b>	<b>32,228,641</b>
<b>Number of Customers by class:</b>										
Residential	294,629	293,982	291,353	292,837	294,209	293,554	294,616	294,886	295,424	295,963
Commercial	24,762	24,769	24,281	24,851	24,799	19,556	22,727	22,748	22,789	22,831
Industrial	297	295	280	303	332	234	248	250	252	252
Other Sales to Public Authorities	1,099	1,133	1,098	1,136	1,137	860	980	981	982	984
<b>Total</b>	<b>320,787</b>	<b>320,179</b>	<b>317,012</b>	<b>319,127</b>	<b>320,477</b>	<b>314,204</b>	<b>318,571</b>	<b>318,865</b>	<b>319,448</b>	<b>320,029</b>
<b>Average Volume (Mcf) per class:</b>										
Residential	67.01	71.46	65.41	57.02	71.72	69.47	67.83	67.51	66.75	65.99
Commercial	347.31	367.97	344.39	303.14	371.08	475.14	397.06	396.42	393.32	390.28
Industrial	3,367.32	3,756.20	3,541.03	3,249.80	5,061.33	6,266.74	6,127.97	6,264.62	6,532.27	6,797.97
Other Sales to Public Authorities	1,426.60	1,400.76	1,407.93	1,101.58	1,421.86	2,047.69	2,121.59	2,131.20	2,120.63	2,110.81

**Louisville Gas and Electric Company**  
**Case No. 2014-00372**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/16; Base Period 12ME 2/28/15)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(j)**  
**Sponsoring Witness: Kent W. Blake**

**Description of Filing Requirement:**

*A cost of capital summary for both the base period and forecasted period with supporting schedules providing details on each component of the capital structure.*

**Response:**

See attached.



SCHEDULE J

COST OF CAPITAL

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2014-00372

BASE PERIOD : FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

FORECASTED PERIOD : FOR THE 12 MONTHS ENDED JUNE 30, 2016

SCHEDULE

DESCRIPTION

J-1	COST OF CAPITAL SUMMARY
J-1.1/J-1.2	AVERAGE FORECASTED PERIOD CAPITAL STRUCTURE
J-2	EMBEDDED COST OF SHORT-TERM DEBT
J-3	EMBEDDED COST OF LONG-TERM DEBT
B-1.1	JURISDICTIONAL RATE BASE FOR CAPITAL ALLOCATION

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2014-00372

COST OF CAPITAL SUMMARY

AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

DATE OF CAPITAL STRUCTURE: AS OF END OF FORECASTED PERIOD

TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED

WORKPAPER REFERENCE NO(S).:

SCHEDULE J-1

PAGE 1 OF 4

WITNESS: K. W. BLAKE

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	AMOUNT	JURISDICTIONAL RATE BASE PERCENTAGE	JURISDICTIONAL CAPITAL	ADJUSTMENT AMOUNT	JURISDICTIONAL ADJUSTED CAPITAL	PERCENT OF TOTAL	COST RATE	WEIGHTED COST	13 MONTH AVERAGE WEIGHTED COST
	(A)	(B)	(C)	(D)	(E=CxD)	(F)	(G=E+F)	(H)	(I)	(J=HxI)	(J-1.1/J-1.2)
			\$	%	\$	\$	\$		%	%	%
ELECTRIC:											
1	SHORT-TERM DEBT	J-2	135,325,654	82.61%	111,792,523	(32,813,217)	78,979,305	3.57%	1.58%	0.06%	0.04%
2	LONG-TERM DEBT	J-3	1,628,910,523	82.61%	1,345,642,983	(394,971,638)	950,671,345	43.02%	4.49%	1.93%	1.78%
3	COMMON EQUITY		<u>2,022,032,130</u>	82.61%	<u>1,670,400,742</u>	<u>(490,294,176)</u>	<u>1,180,106,567</u>	53.40%	10.50%	5.61%	5.54%
4	TOTAL CAPITAL		<u><u>3,786,268,307</u></u>		<u><u>3,127,836,248</u></u>	<u><u>(918,079,031)</u></u>	<u><u>2,209,757,217</u></u>	100.00%		<u><u>7.59%</u></u>	<u><u>7.36%</u></u>

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2014-00372

COST OF CAPITAL SUMMARY

AS OF FEBRUARY 28, 2015

DATA:   X   BASE PERIOD        FORECASTED PERIOD

DATE OF CAPITAL STRUCTURE: AS OF END OF BASE PERIOD

TYPE OF FILING:   X   ORIGINAL        UPDATED        REVISED

WORKPAPER REFERENCE NO(S).:

SCHEDULE J-1

PAGE 2 OF 4

WITNESS: K. W. BLAKE

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	AMOUNT	JURISDICTIONAL RATE BASE PERCENTAGE	JURISDICTIONAL CAPITAL	ADJUSTMENT AMOUNT	JURISDICTIONAL ADJUSTED CAPITAL	PERCENT OF TOTAL	COST RATE	WEIGHTED COST
	(A)	(B)	(C)	(D)	(E=CxD)	(F)	(G=E+F)	(H)	(I)	(J=HxI)
			\$	%	\$	\$	\$	%	%	%
ELECTRIC:										
1	SHORT-TERM DEBT	J-2	203,062,341	82.34%	167,201,532	(42,567,809)	124,633,722	6.11%	0.64%	0.04%
2	LONG-TERM DEBT	J-3	1,324,842,907	82.34%	1,090,875,650	(277,725,844)	813,149,805	39.85%	4.01%	1.60%
3	COMMON EQUITY		<u>1,796,561,406</u>	82.34%	<u>1,479,288,662</u>	<u>(376,611,846)</u>	<u>1,102,676,815</u>	<u>54.04%</u>	<u>10.50%</u>	<u>5.67%</u>
4	TOTAL CAPITAL		<u><u>3,324,466,654</u></u>		<u><u>2,737,365,843</u></u>	<u><u>(696,905,500)</u></u>	<u><u>2,040,460,343</u></u>	<u><u>100.00%</u></u>		<u><u>7.31%</u></u>

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2014-00372

COST OF CAPITAL SUMMARY

AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

DATE OF CAPITAL STRUCTURE: AS OF END OF FORECASTED PERIOD

TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

WORKPAPER REFERENCE NO(S).:

SCHEDULE J-1

PAGE 3 OF 4

WITNESS: K. W. BLAKE

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	AMOUNT	JURISDICTIONAL RATE BASE PERCENTAGE	JURISDICTIONAL CAPITAL	ADJUSTMENT AMOUNT	JURISDICTIONAL ADJUSTED CAPITAL	PERCENT OF TOTAL	COST RATE	WEIGHTED COST	13 MONTH AVERAGE WEIGHTED COST
	(A)	(B)	(C)	(D)	(E=CxD)	(F)	(G=E+F)	(H)	(I)	(J=HxI)	(J-1.1/J-1.2)
			\$	%	\$	\$	\$	%	%	%	%
GAS:											
1	SHORT-TERM DEBT	J-2	135,325,654	17.39%	23,533,131	(4,324,221)	19,208,910	3.57%	1.58%	0.06%	0.04%
2	LONG-TERM DEBT	J-3	1,628,910,523	17.39%	283,267,540	(52,050,508)	231,217,032	43.02%	4.49%	1.93%	1.78%
3	COMMON EQUITY		<u>2,022,032,130</u>	17.39%	<u>351,631,387</u>	<u>(64,612,388)</u>	<u>287,018,999</u>	<u>53.40%</u>	<u>10.50%</u>	<u>5.61%</u>	<u>5.54%</u>
4	TOTAL CAPITAL		<u><u>3,786,268,307</u></u>		<u><u>658,432,059</u></u>	<u><u>(120,987,117)</u></u>	<u><u>537,444,941</u></u>	<u><u>100.00%</u></u>		<u><u>7.59%</u></u>	<u><u>7.36%</u></u>

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2014-00372

COST OF CAPITAL SUMMARY

AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

DATE OF CAPITAL STRUCTURE: AS OF END OF BASE PERIOD

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

WORKPAPER REFERENCE NO(S).:

SCHEDULE J-1

PAGE 4 OF 4

WITNESS: K. W. BLAKE

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	AMOUNT	JURISDICTIONAL RATE BASE PERCENTAGE	JURISDICTIONAL CAPITAL	ADJUSTMENT AMOUNT	JURISDICTIONAL ADJUSTED CAPITAL	PERCENT OF TOTAL	COST RATE	WEIGHTED COST
	(A)	(B)	(C)	(D)	(E=CxD)	(F)	(G=E+F)	(H)	(I)	(J=HxI)
			\$	%	\$	\$	\$	%	%	%
GAS:										
1	SHORT-TERM DEBT	J-2	203,062,341	17.66%	35,860,809	(5,787,189)	30,073,620	6.11%	0.64%	0.04%
2	LONG-TERM DEBT	J-3	1,324,842,907	17.66%	233,967,257	(37,757,450)	196,209,807	39.85%	4.01%	1.60%
3	COMMON EQUITY		<u>1,796,561,406</u>	17.66%	<u>317,272,744</u>	<u>(51,201,224)</u>	<u>266,071,521</u>	<u>54.04%</u>	<u>10.50%</u>	<u>5.67%</u>
4	TOTAL CAPITAL		<u><u>3,324,466,654</u></u>		<u><u>587,100,811</u></u>	<u><u>(94,745,863)</u></u>	<u><u>492,354,948</u></u>	<u><u>100.00%</u></u>		<u><u>7.31%</u></u>

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372  
COST OF CAPITAL SUMMARY  
THIRTEEN MONTH AVERAGE  
FROM JULY 1, 2015 TO JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
DATE OF CAPITAL STRUCTURE: 13 MO AVG FOR FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):.

SCHEDULE J-1.1/J-1.2  
PAGE 1 OF 4  
WITNESS: K. W. BLAKE

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	13 MONTH AVERAGE AMOUNT	JURISDICTIONAL RATE BASE PERCENTAGE	JURISDICTIONAL CAPITAL	ADJUSTMENT AMOUNT	JURISDICTIONAL ADJUSTED CAPITAL	PERCENT OF TOTAL	COST RATE	13 MONTH AVERAGE WEIGHTED COST
	(A)	(B)	(C)	(D)	(E=CxD)	(F)	(G=E+F)	(H)	(I)	(J=HxI)
			\$	%	\$	\$	\$		%	%
ELECTRIC:										
1	SHORT-TERM DEBT	J-2	168,476,606	82.61%	139,178,525	(41,678,967)	97,499,558	4.54%	0.90%	0.04%
2	LONG-TERM DEBT	J-3	1,583,768,878	82.61%	1,308,351,470	(391,804,249)	916,547,222	42.71%	4.16%	1.78%
3	COMMON EQUITY		<u>1,956,064,974</u>	82.61%	<u>1,615,905,275</u>	<u>(483,905,561)</u>	<u>1,131,999,714</u>	<u>52.75%</u>	<u>10.50%</u>	<u>5.54%</u>
4	TOTAL CAPITAL		<u><u>3,708,310,459</u></u>		<u><u>3,063,435,270</u></u>	<u><u>(917,388,776)</u></u>	<u><u>2,146,046,494</u></u>	<u><u>100.00%</u></u>		<u><u>7.36%</u></u>

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2014-00372

COST OF CAPITAL SUMMARY

THIRTEEN MONTH AVERAGE

FROM JULY 1, 2015 TO JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

DATE OF CAPITAL STRUCTURE: 13 MO AVG FOR FORECASTED PERIOD

TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

WORKPAPER REFERENCE NO(S):.

SCHEDULE J-1.1/J-1.2

PAGE 2 OF 4

WITNESS: K. W. BLAKE

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	13 MONTH AVERAGE AMOUNT	JURISDICTIONAL RATE BASE PERCENTAGE	JURISDICTIONAL CAPITAL	ADJUSTMENT AMOUNT	JURISDICTIONAL ADJUSTED CAPITAL	PERCENT OF TOTAL	COST RATE	13 MONTH AVERAGE WEIGHTED COST
	(A)	(B)	(C)	(D)	(E=CxD)	(F)	(G=E+F)	(H)	(I)	(J=HxI)
			\$	%	\$	\$	\$		%	%
GAS:										
1	SHORT-TERM DEBT	J-2	168,476,606	17.39%	29,298,082	(5,494,988)	23,803,094	4.54%	0.90%	0.04%
2	LONG-TERM DEBT	J-3	1,583,768,878	17.39%	275,417,408	(51,655,783)	223,761,624	42.71%	4.16%	1.78%
3	COMMON EQUITY		<u>1,956,064,974</u>	17.39%	<u>340,159,699</u>	<u>(63,798,494)</u>	<u>276,361,205</u>	<u>52.75%</u>	<u>10.50%</u>	<u>5.54%</u>
4	TOTAL CAPITAL		<u><u>3,708,310,459</u></u>		<u><u>644,875,189</u></u>	<u><u>(120,949,265)</u></u>	<u><u>523,925,924</u></u>	<u><u>100.00%</u></u>		<u><u>7.36%</u></u>

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372  
COST OF CAPITAL SUMMARY - ADJUSTMENT AMOUNT  
THIRTEEN MONTH AVERAGE  
FROM JULY 1, 2015 TO JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
DATE OF CAPITAL STRUCTURE: 13 MO AVG FOR FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):.

SCHEDULE J-1.1/J-1.2  
PAGE 3 OF 4  
WITNESS: K. W. BLAKE

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	13 MONTH AVERAGE AMOUNT	PERCENT OF TOTAL	ECR RATE BASE	DSM RATE BASE	TRIMBLE COUNTY INVENTORIES	INVESTMENT TAX CREDITS	INVESTMENT IN OVEC	NET NONUTILITY PROPERTY	ADJUSTMENT AMOUNT
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K=E+F+G+H+I+J)
			\$		\$	\$	\$	\$	\$	\$	\$
ELECTRIC:											
1	SHORT-TERM DEBT	J-2	168,476,606	4.54%	(42,847,327)	(151,244)	(201,160)	1,572,271	(27,000)	(24,507)	(41,678,967)
2	LONG-TERM DEBT	J-3	1,583,768,878	42.71%	(402,787,451)	(1,421,772)	(1,891,012)	14,780,176	(253,811)	(230,379)	(391,804,249)
3	COMMON EQUITY		1,956,064,974	52.75%	(497,470,581)	(1,755,987)	(2,335,531)	18,254,548	(313,475)	(284,534)	(483,905,561)
4	TOTAL CAPITAL		3,708,310,459	100.00%	(943,105,359)	(3,329,003)	(4,427,703)	34,606,995	(594,286)	(539,420)	(917,388,776)



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372  
COST OF CAPITAL SUMMARY - ADJUSTMENT AMOUNT  
THIRTEEN MONTH AVERAGE  
FROM JULY 1, 2015 TO JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD  
DATE OF CAPITAL STRUCTURE: 13 MO AVG FOR FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE J-1.1/J-1.2  
PAGE 4 OF 4  
WITNESS: K. W. BLAKE

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	13 MONTH AVERAGE AMOUNT	PERCENT OF TOTAL	GLT RATE BASE	DSM RATE BASE	INVESTMENT TAX CREDITS				ADJUSTMENT AMOUNT
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K=E+F+G+H+I+J)
			\$		\$	\$	\$	\$	\$	\$	\$
GAS:											
1	SHORT-TERM DEBT	J-2	168,476,606	4.54%	(5,496,466)	(5,335)		6,813			(5,494,988)
2	LONG-TERM DEBT	J-3	1,583,768,878	42.71%	(51,669,680)	(50,153)		64,050			(51,655,783)
3	COMMON EQUITY		1,956,064,974	52.75%	(63,815,657)	(61,942)		79,106			(63,798,494)
4	TOTAL CAPITAL		3,708,310,459	100.00%	(120,981,804)	(117,430)		149,969			(120,949,265)

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2014-00372

EMBEDDED COST OF SHORT-TERM DEBT

AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

DATE OF CAPITAL STRUCTURE: END OF BASE PERIOD

SCHEDULE J-2

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 3

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ISSUE	AMOUNT OUTSTANDING	INTEREST RATE	INTEREST REQUIREMENT
	(A)	(B)	(C)	(D=BxC)
		\$	%	\$
1	Commercial Paper	203,062,341	0.636%	1,292,076
2				-
3				-
4	Total	<u>203,062,341</u>	<u>0</u>	<u>1,292,076</u>
5	Weighted Cost of Short-Term Debt	<u><u>0.636%</u></u>		

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372  
EMBEDDED COST OF SHORT-TERM DEBT  
AS OF JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD  
DATE OF CAPITAL STRUCTURE: END OF FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE J-2

PAGE 2 OF 3

WITNESS: K. W. BLAKE

LINE NO.	ISSUE	AMOUNT OUTSTANDING	INTEREST RATE	INTEREST REQUIREMENT
	(A)	(B)	(C)	(D=BxC)
		\$	%	\$
1	Commercial Paper	135,325,654	1.581%	2,139,211
2				-
3				-
4	Total	135,325,654	0	2,139,211
5	Weighted Cost of Short-Term Debt	1.581%		

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372  
EMBEDDED COST OF SHORT-TERM DEBT  
THIRTEEN MONTH AVERAGE  
FROM JULY 1, 2015 TO JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD

DATE OF CAPITAL STRUCTURE: 13 MO AVG FOR FORECASTED PERIOD

SCHEDULE J-2

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 3 OF 3

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ISSUE (A)	AMOUNT OUTSTANDING (B) \$	INTEREST RATE (C) %	INTEREST REQUIREMENT (D=BxC) \$
Commercial Paper:				
1	Jun-15	305,330,377	0.636%	1,942,802
2	Jul-15	329,100,219	0.636%	2,094,048
3	Aug-15	342,030,848	0.636%	2,176,325
4	Sep-15	366,843,738	0.636%	2,334,208
5	Oct-15	-	0.636%	-
6	Nov-15	122,380,269	0.636%	778,700
7	Dec-15	112,569,708	0.636%	716,275
8	Jan-16	85,769,264	1.581%	1,355,830
9	Feb-16	35,806,113	1.581%	566,019
10	Mar-16	90,705,530	1.581%	1,433,862
11	Apr-16	124,141,899	1.581%	1,962,420
12	May-16	140,192,264	1.581%	2,216,142
13	Jun-16	<u>135,325,654</u>	1.581%	<u>2,139,211</u>
14	Total	<u>2,190,195,883</u>		<u>19,715,841</u>
15	13 Month Average	<u>168,476,606</u>	0.900%	<u>1,516,603</u>
16	Weighted Cost of Short-Term Debt		<u>0.900%</u>	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372  
EMBEDDED COST OF LONG-TERM DEBT  
AS OF FEBRUARY 28, 2015

DATA: \_X\_ BASE PERIOD \_\_\_ FORECASTED PERIOD  
DATE OF CAPITAL STRUCTURE: END OF BASE PERIOD  
TYPE OF FILING: \_X\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISID  
WORKPAPER REFERENCE NO(S):

SCHEDULE J-3  
PAGE 1 OF 3  
WITNESS: K. W. BLAKE

LINE NO.	DEBT ISSUE TYPE	COUPON RATE (A) %	DATE ISSUED (DAY/MO/YR) (B)	MATURITY DATE (DAY/MO/YR) (C)	PRINCIPAL AMOUNT (D) \$	UNAMORT. (DISCOUNT) OR PREMIUM (E) \$	UNAMORT. DEBT EXPENSE (F) \$	UNAMORT. LOSS ON REACQUIRED DEBT (G) \$	CARRYING VALUE (H=D+E-F-G) \$	INTEREST (I=AxD) \$	ANNUAL COST			LETTER OF CREDIT AND OTHER FEES (M) \$	TOTAL (N=H+J+K+L+M) \$
											AMORT. (DISCOUNT) OR PREMIUM (J) \$	AMORT. DEBT EXPENSE (K) \$	ON REACQUIRED DEBT (L) \$		
1	LG&E_PCB Due June 1, 2033	1.60%	Apr. 26, 2007	June 1, 2033	35,200,000	-	122,839	599,329	34,477,831	563,200	-	50,090	30,205	-	643,494
2	LG&E_PCB 4.60% due June 1, 2033	4.60%	Apr. 26, 2007	June 1, 2033	60,000,000	-	867,686	868,990	58,263,325	2,760,000	-	43,644	43,795	-	2,847,439
3	LG&E_PCB Variable due Aug 1, 2030	1.01%	Aug. 9, 2000	Aug 1, 2030	83,335,000	-	596,917	2,215,601	80,522,482	843,842	-	35,612	132,181	254,897	1,266,631
4	LG&E_PCB Variable due Sep 1, 2027	1.01%	Sep. 11, 2001	Sep 1, 2027	10,104,000	-	255,008	-	9,848,992	102,312	-	18,761	-	30,403	151,476
5	LG&E_PCB Variable due Sep 1, 2026	1.25%	Mar. 6, 2002	Sep 1, 2026	22,500,000	-	114,158	890,634	21,495,208	281,250	-	9,128	71,217	-	361,595
6	LG&E_PCB Variable Series CC due Sep 1, 2026	1.25%	Mar. 6, 2002	Sep 1, 2026	27,500,000	-	124,122	752,202	26,623,675	343,750	-	9,925	60,148	-	413,823
7	LG&E_PCB Variable Series DD due Nov 1, 2027	1.45%	Mar. 22, 2002	Nov 1, 2027	35,000,000	-	139,319	621,371	34,239,309	507,500	-	10,115	45,113	-	562,727
8	LG&E_PCB Variable Series EE due Nov 1, 2027	1.45%	Mar. 22, 2002	Nov 1, 2027	35,000,000	-	139,342	619,093	34,241,564	507,500	-	10,116	44,947	-	562,564
9	LG&E_PCB Variable due Oct 1, 2032	1.01%	Oct. 23, 2002	Oct 1, 2032	41,665,000	-	654,636	981,626	40,028,739	421,896	-	34,240	51,343	146,578	654,056
10	LG&E_PCB due Oct 1, 2033	1.65%	Nov. 20, 2003	Oct 1, 2033	128,000,000	-	318,609	5,804,870	121,876,522	2,112,000	-	139,938	288,569	-	2,540,507
11	LG&E_PCB Due May 1, 2027	1.09%	May 19, 2000	May 1, 2027	25,000,000	-	94,325	1,503,245	23,402,430	273,055	-	49,443	113,657	-	436,155
12	LG&E_PCB due Feb 1, 2035	2.20%	Apr. 13, 2005	Feb 1, 2035	40,000,000	-	312,858	1,685,420	38,001,721	880,000	-	65,130	77,821	-	1,022,951
13	LG&E_PCB due June 1, 2033	1.15%	Apr. 26, 2007	June 1, 2033	31,000,000	-	144,681	645,476	30,209,843	356,500	-	59,068	32,530	-	448,098
14	LG&E_FMB due Nov. 15, 2015	1.625%	Nov. 16, 2010	Nov. 15, 2015	250,000,000	(125,549)	369,517	-	249,504,934	4,062,500	162,248	477,529	-	-	4,702,277
15	LG&E_FMB due Nov. 15, 2040	5.125%	Nov. 16, 2010	Nov. 15, 2040	285,000,000	(2,657,486)	3,065,373	-	279,277,141	14,606,250	95,072	109,664	-	-	14,810,986
16	LG&E_FMB due Nov 1, 2043	4.65%	Nov. 14, 2013	Nov. 15, 2043	250,000,000	(1,722,615)	2,624,363	-	245,653,022	11,625,000	55,192	84,080	-	-	11,764,272
17	LG&E_2015 Projected Issuance due 2045	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
18	LG&E_2015 Projected Issuance due 2025	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
19	UNAM EXP-S-3 SHELF REGISTRATION 3/15	-	-	-	-	-	189	-	(189)	-	-	2,049	-	-	2,049
20	Revolving Credit Facility	-	-	-	-	-	2,571,654	251,989	(2,823,642)	-	-	536,360	52,556	625,000	1,213,916
21	JP Morgan Chase Bank 5.495% - Trimble Co. 2000 Series A	-	-	Nov. 1, 2020	-	-	-	-	-	4,225,579	-	-	-	-	4,225,579
22	Morgan Stanley Capital Services 3.657% - Louisville Metro 2003 Series A	-	-	Oct. 1, 2033	-	-	-	-	-	1,038,310	-	-	-	-	1,038,310
23	Morgan Stanley Capital Services 3.645% - Louisville Metro 2003 Series A	-	-	Oct. 1, 2033	-	-	-	-	-	1,034,470	-	-	-	-	1,034,470
24	Bank of America - Louisville Metro 2003 Series A	-	-	Oct. 1, 2033	-	-	-	-	-	1,050,470	-	-	-	-	1,050,470
25	Regulatory Liability - Swap Hedging FMB	-	-	-	-	-	-	-	-	1,410,166	-	-	-	-	1,410,166
TOTALS					1,359,304,000	(4,505,650)	12,515,596	17,439,847	1,324,842,907	49,005,550	312,512	1,744,893	1,044,080	1,056,978	53,164,013

EMBEDDED COST OF LONG-TERM DEBT (N / H)

4.01%

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372  
EMBEDDED COST OF LONG-TERM DEBT  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_ FORECASTED PERIOD  
DATE OF CAPITAL STRUCTURE: END OF FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE J-3  
PAGE 2 OF 3  
WITNESS: K. W. BLAKE

LINE NO.	DEBT ISSUE TYPE	COUPON RATE (A) %	DATE ISSUED (DAY/MO/YR) (B)	MATURITY DATE (DAY/MO/YR) (C)	PRINCIPAL AMOUNT (D) \$	UNAMORT. (DISCOUNT) OR PREMIUM (E) \$	UNAMORT. DEBT EXPENSE (F) \$	UNAMORT. LOSS ON REACQUIRED DEBT (G) \$	CARRYING VALUE (H=D+E-F-G) \$	INTEREST (I=AxD) \$	ANNUAL COST			LETTER OF CREDIT AND OTHER FEES (M) \$	TOTAL (N=H+J+K+L+M) \$
											AMORT. (DISCOUNT) OR PREMIUM (J) \$	AMORT. DEBT EXPENSE (K) \$	AMORT. LOSS ON REACQUIRED DEBT (L) \$		
1	LG&E_PCB Variable due June 1, 2033	1.60%	Apr. 26, 2007	June 1, 2033	35,200,000	-	50,090	555,461	34,594,450	563,200	-	53,668	32,362	-	649,230
2	LG&E_PCB due June 1, 2033	4.60%	Apr. 26, 2007	June 1, 2033	60,000,000	-	804,298	805,383	58,390,319	2,760,000	-	46,762	46,923	-	2,853,685
3	LG&E_PCB Variable due Aug 1, 2030	2.90%	Aug. 9, 2000	Aug 1, 2030	83,335,000	-	545,195	2,023,625	80,766,180	2,418,028	-	38,155	141,622	254,997	2,852,802
4	LG&E_PCB Variable due Sep 1, 2027	2.90%	Sep. 11, 2001	Sep 1, 2027	10,104,000	-	227,760	-	9,876,240	293,175	-	20,101	-	30,403	343,679
5	LG&E_PCB Variable due Sep 1, 2026	1.25%	Mar. 6, 2002	Sep 1, 2026	22,500,000	-	100,900	787,200	21,611,900	281,250	-	9,780	76,304	-	367,334
6	LG&E_PCB Variable Series CC due Sep 1, 2026	1.25%	Mar. 6, 2002	Sep 1, 2026	27,500,000	-	109,707	664,845	26,725,447	343,750	-	10,634	64,444	-	418,828
7	LG&E_PCB Variable Series DD due Nov 1, 2027	1.45%	Mar. 22, 2002	Nov 1, 2027	35,000,000	-	124,629	555,851	34,319,520	507,500	-	10,837	48,335	-	566,672
8	LG&E_PCB Variable Series EE due Nov 1, 2027	1.45%	Mar. 22, 2002	Nov 1, 2027	35,000,000	-	124,649	553,813	34,321,538	507,500	-	10,839	48,158	-	566,497
9	LG&E_PCB Variable due Oct 1, 2032	2.90%	Oct. 23, 2002	Oct 1, 2032	41,665,000	-	604,906	907,056	40,153,038	1,208,941	-	36,686	55,010	146,578	1,447,215
10	LG&E_PCB due Oct 1, 2033	1.65%	Nov. 20, 2003	Oct 1, 2033	128,000,000	-	115,365	5,385,758	122,498,877	2,112,000	-	149,933	309,181	-	2,571,114
11	LG&E_PCB 5.375% due May 1, 2027	1.80%	May 19, 2000	May 1, 2027	25,000,000	-	22,514	1,338,172	23,639,313	450,148	-	52,975	121,775	-	624,898
12	LG&E_PCB due Feb 1, 2035	2.20%	Apr. 13, 2005	Feb 1, 2035	40,000,000	-	218,264	1,572,395	38,209,341	880,000	-	69,783	83,379	-	1,033,162
13	LG&E_PCB due June 1, 2033	1.15%	Apr. 26, 2007	June 1, 2033	31,000,000	-	58,892	598,230	30,342,878	356,500	-	63,287	34,854	-	454,641
14	LG&E_FMB due Nov. 15, 2015	0.00%	Nov. 16, 2010	Nov. 15, 2015	-	-	-	-	-	-	-	-	-	-	-
15	LG&E_FMB due Nov. 15, 2040	5.125%	Nov. 16, 2010	Nov. 15, 2040	285,000,000	(2,519,406)	2,906,099	-	279,574,496	14,606,250	101,863	117,497	-	-	14,825,610
16	LG&E_FMB due Nov 1, 2043	4.65%	Nov. 14, 2013	Nov. 15, 2043	250,000,000	(1,642,455)	2,502,247	-	245,855,298	11,625,000	59,134	90,086	-	-	11,774,220
17	LG&E_2015 Projected Issuance due 2045	4.40%	Oct. 1, 2015	Oct. 1, 2045	300,000,000	-	-	-	300,000,000	13,191,000	-	-	-	-	13,191,000
18	LG&E_2015 Projected Issuance due 2025	3.89%	Oct. 1, 2015	Oct. 1, 2025	250,000,000	-	-	-	250,000,000	9,725,000	-	-	-	-	9,725,000
19	UNAM EXP-S-3 SHELF REGISTRATION 3/15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Revolving Credit Facility	-	-	-	-	-	1,792,655	175,657	(1,968,312)	-	-	574,671	56,310	625,000	1,255,982
21	JP Morgan Chase Bank 5.495% - Trimble Co. 2000 Series A	-	-	Nov. 1, 2020	-	-	-	-	-	3,674,614	-	-	-	-	3,674,614
22	Morgan Stanley Capital Services 3.657% - Louisville Metro 2003 Series A	-	-	Oct. 1, 2033	-	-	-	-	-	832,789	-	-	-	-	832,789
23	Morgan Stanley Capital Services 3.645% - Louisville Metro 2003 Series A	-	-	Oct. 1, 2033	-	-	-	-	-	828,949	-	-	-	-	828,949
24	Bank of America - Louisville Metro 2003 Series A	-	-	Oct. 1, 2033	-	-	-	-	-	844,949	-	-	-	-	844,949
25	Regulatory Liability - Swap Hedging FMB	-	-	-	-	-	-	-	-	1,410,166	-	-	-	-	1,410,166
TOTALS					1,659,304,000	(4,161,860)	10,308,171	15,923,445	1,628,910,523	69,420,707	160,997	1,355,694	1,118,657	1,056,978	73,113,034

EMBEDDED COST OF LONG-TERM DEBT (N / H)

4.49%

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372  
EMBEDDED COST OF LONG-TERM DEBT  
THIRTEEN MONTH AVERAGE  
FROM JULY 1, 2015 TO JUNE 30, 2016

DATA: \_\_\_ BASE PERIOD \_\_\_ X \_\_\_ FORECASTED PERIOD  
DATE OF CAPITAL STRUCTURE: 13 MO AVG FOR FORECASTED PERIOD  
TYPE OF FILING: \_\_\_ X \_\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISD  
WORKPAPER REFERENCE NO(S):

SCHEDULE J-3  
PAGE 3 OF 3  
WITNESS: K. W. BLAKE

LINE NO.	DEBT ISSUE TYPE	ANNUAL COST													
		COUPON RATE	DATE ISSUED (DAY/MO/YR)	MATURITY DATE (DAY/MO/YR)	AVERAGE PRINCIPAL AMOUNT	UNAMORT. (DISCOUNT) OR PREMIUM	UNAMORT. DEBT EXPENSE	UNAMORT. LOSS ON REACQUIRED DEBT	CARRYING VALUE	INTEREST	AMORT. (DISCOUNT) OR PREMIUM	AMORT. DEBT EXPENSE	AMORT. LOSS ON REACQUIRED DEBT	LETTER OF CREDIT AND OTHER FEES	TOTAL
		(A) %	(B)	(C)	(D) \$	(E) \$	(F) \$	(G) \$	(H=D+E-F-G) \$	(I=AxD) \$	(J) \$	(K) \$	(L) \$	(M) \$	(N=I+J+K+L+M) \$
1	LG&E_PCB Variable due June 1, 2033	1.60%	Apr. 26, 2007	June 1, 2033	35,200,000	-	77,291	571,863	34,550,846	563,200	-	54,562	32,902	-	650,664
2	LG&E_PCB 4.60% due June 1, 2033	4.60%	Apr. 26, 2007	June 1, 2033	60,000,000	-	827,998	829,165	58,342,836	2,760,000	-	47,541	47,705	-	2,855,246
3	LG&E_PCB Variable due Aug 1, 2030	1.96%	Aug. 9, 2000	Aug 1, 2030	83,335,000	-	564,534	2,095,404	80,675,062	1,630,935	-	38,791	143,983	254,997	2,068,706
4	LG&E_PCB Variable due Sep 1, 2027	1.96%	Sep. 11, 2001	Sep 1, 2027	10,104,000	-	237,948	-	9,866,052	197,744	-	20,436	-	30,403	248,583
5	LG&E_PCB Variable due Sep 1, 2026	1.25%	Mar. 6, 2002	Sep 1, 2026	22,500,000	-	105,857	825,874	21,568,269	281,250	-	9,943	77,575	-	368,769
6	LG&E_PCB Variable Series CC due Sep 1, 2026	1.25%	Mar. 6, 2002	Sep 1, 2026	27,500,000	-	115,097	697,508	26,687,395	343,750	-	10,811	65,518	-	420,079
7	LG&E_PCB Variable Series DD due Nov 1, 2027	1.45%	Mar. 22, 2002	Nov 1, 2027	35,000,000	-	130,121	580,349	34,289,530	507,500	-	11,018	49,140	-	567,658
8	LG&E_PCB Variable Series EE due Nov 1, 2027	1.45%	Mar. 22, 2002	Nov 1, 2027	35,000,000	-	130,143	578,221	34,291,636	507,500	-	11,020	48,960	-	567,480
9	LG&E_PCB Variable due Oct 1, 2032	1.96%	Oct. 23, 2002	Oct 1, 2032	41,665,000	-	623,500	934,937	40,106,563	815,418	-	37,297	55,927	146,578	1,055,220
10	LG&E_PCB due Oct 1, 2033	1.65%	Nov. 20, 2003	Oct 1, 2033	128,000,000	-	191,357	5,542,462	122,266,180	2,112,000	-	152,432	314,334	-	2,578,766
11	LG&E_PCB due May 1, 2027	1.45%	May 19, 2000	May 1, 2027	25,000,000	-	49,364	1,399,892	23,550,744	361,601	-	53,858	123,805	-	539,264
12	LG&E_PCB due Feb 1, 2035	3.00%	Apr. 13, 2005	Feb 1, 2035	40,000,000	-	253,633	1,614,655	38,131,713	1,200,000	-	70,946	84,769	-	1,355,715
13	LG&E_PCB due June 1, 2033	1.15%	Apr. 26, 2007	June 1, 2033	31,000,000	-	90,968	615,895	30,293,137	356,500	-	64,342	35,435	-	456,277
14	LG&E_FMB due Nov. 15, 2015	1.625%	Nov. 16, 2010	Nov. 15, 2015	93,750,000	(14,189)	41,762	-	93,694,049	1,523,438	66,638	196,128	-	-	1,786,203
15	LG&E_FMB due Nov. 15, 2040	5.125%	Nov. 16, 2010	Nov. 15, 2040	285,000,000	(2,571,033)	2,965,651	-	279,463,316	14,606,250	103,560	119,456	-	-	14,829,266
16	LG&E_FMB due Nov 1, 2043	4.65%	Nov. 14, 2013	Nov. 15, 2043	250,000,000	(1,672,426)	2,547,906	-	245,779,668	11,625,000	60,120	91,587	-	-	11,776,707
17	LG&E_2015 Projected Issuance due 2045	4.40%	Oct. 1, 2015	Oct. 1, 2045	225,000,000	-	-	-	225,000,000	9,893,250	-	-	-	-	9,893,250
18	LG&E_2015 Projected Issuance due 2025	3.89%	Oct. 1, 2015	Oct. 1, 2025	187,500,000	-	-	-	187,500,000	7,293,750	-	-	-	-	7,293,750
19	UNAM EXP-S-3 SHELF REGISTRATION 3/15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Revolving Credit Facility	-	-	-	-	-	2,083,920	204,197	(2,288,117)	-	-	584,249	57,249	625,000	1,266,498
21	JP Morgan Chase Bank 5.495% - Trimble Co. 2000 Series A	-	-	-	-	-	-	-	-	3,950,097	-	-	-	-	3,950,097
22	Morgan Stanley Capital Services 3.657% - Louisville Metro 2003 Series A	-	-	-	-	-	-	-	-	935,549	-	-	-	-	935,549
23	Morgan Stanley Capital Services 3.645% - Louisville Metro 2003 Series A	-	-	-	-	-	-	-	-	931,709	-	-	-	-	931,709
24	Bank of America - Louisville Metro 2003 Series A	-	-	-	-	-	-	-	-	947,709	-	-	-	-	947,709
25	Regulatory Liability - Swap Hedging FMB	-	-	-	-	-	-	-	-	(1,410,166)	-	-	-	-	(1,410,166)
TOTALS				1,615,554,000	(4,257,649)	11,037,050	16,490,423	1,583,768,878	61,933,985	230,318	1,574,417	1,137,301	1,056,978	65,933,000	

EMBEDDED COST OF LONG-TERM DEBT (N / H)

4.16%

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Net Original Cost Rate Base as of February 28, 2015**

Title of Account (1)	Total Electric (2)	ECR (3)	DSM (4)	ARO (5)	Trimble County Inventories (6)	Pro Forma Adjustments (6)	Base Electric (7) (2 - 3 - 4 - 5 - 6)	Total Gas (8)	GLT (9)	DSM (10)	ARO (11)	Pro Forma Adjustments (12)	Base Gas (13) (8 - 9 - 10 - 11 - 12)	Total Company (14) (2 + 8)
1. Utility Plant at Original Cost (a)	\$ 5,303,216,358	\$ 765,825,586	\$ 3,078,185	\$ 49,929,713	\$ -	\$ -	\$ 4,484,382,873	\$ 1,065,430,492	\$ 117,704,876	\$ 137,760	\$ 20,252,074	\$ -	\$ 927,335,781	\$ 6,368,646,850
2. Deduct:														
3. Reserve for Depreciation (a)	2,044,994,785	2,584,494	533,977	11,466,518	-	-	2,030,409,796	323,556,304	1,678,667	10,157	2,005,861	-	319,861,618	2,368,551,089
4. Net Utility Plant	3,258,221,573	763,241,092	2,544,208	38,463,195	-	-	2,453,973,077	741,874,188	116,026,209	127,603	18,246,213	-	607,474,163	4,000,095,761
5. Deduct:														
6. Customer Advances for Construction	1,483,141	-	-	-	-	-	1,483,141	5,962,423	-	-	-	-	5,962,423	7,445,564
7. Accumulated Deferred Income Taxes (a)	479,168,418	38,650,769	267,097	-	-	-	440,250,553	144,099,949	21,186,947	956	-	-	122,912,046	623,268,367
8. Total Deductions	480,651,559	38,650,769	267,097	-	-	-	441,733,694	150,062,372	21,186,947	956	-	-	128,874,469	630,713,931
9. Net Plant Deductions	2,777,570,013	724,590,324	2,277,111	38,463,195	-	-	2,012,239,383	591,811,816	94,839,262	126,647	18,246,213	-	478,599,694	3,369,381,829
10. Add:														
11. Material and Supplies (b)(c)	95,919,694	101,467	-	-	4,123,613	-	91,694,615	631,066	-	-	-	-	631,066	96,550,760
12. Gas Stored Underground (b)	-	-	-	-	-	-	-	34,194,164	-	-	-	-	34,194,164	34,194,164
13. Prepayments (d)	4,991,011	-	-	-	-	-	4,991,011	745,007	-	-	-	-	745,007	5,736,018
14. Cash Working Capital (page 2)	88,222,522	441,338	-	-	-	-	87,781,184	8,758,510	-	-	-	-	8,758,510	96,981,032
15. Total Additions	189,133,227	542,805	-	-	4,123,613	-	184,466,809	44,328,748	-	-	-	-	44,328,748	233,461,975
16. Total Net Original Cost Rate Base	<u>\$ 2,966,703,240</u>	<u>\$ 725,133,128</u>	<u>\$ 2,277,111</u>	<u>\$ 38,463,195</u>	<u>\$ 4,123,613</u>	<u>\$ -</u>	<u>\$ 2,196,706,192</u>	<u>\$ 636,140,564</u>	<u>\$ 94,839,262</u>	<u>\$ 126,647</u>	<u>\$ 18,246,213</u>	<u>\$ -</u>	<u>\$ 522,928,442</u>	<u>\$ 3,602,843,804</u>
17. ARO Balance Sheet Offset				(38,463,195)			38,463,195				(18,246,213)		18,246,213	-
18. Total Net Original Cost Rate Base for Capital Allocation	<u>\$ 2,966,703,240</u>	<u>\$ 725,133,128</u>	<u>\$ 2,277,111</u>	<u>\$ -</u>	<u>\$ 4,123,613</u>	<u>\$ -</u>	<u>\$ 2,235,169,388</u>	<u>\$ 636,140,564</u>	<u>\$ 94,839,262</u>	<u>\$ 126,647</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 541,174,655</u>	<u>\$ 3,602,843,804</u>
19. Percentage of Rate Base to Total Company Rate Base	82.34%	20.13%	0.06%	0.00%	0.11%	0.00%	62.04%	17.66%	2.63%	0.00%	0.00%	0.00%	15.02%	100.00%

(a) Common utility plant and the reserve for depreciation are allocated 70% to the Electric Department and 30% to the Gas Department.  
(b) Average for 13 months.  
(c) Excludes PSC fees.  
(d) Includes emission allowances.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Calculation of Cash Working Capital  
As of February 28, 2015**

Title of Account (1)	Total Electric (2)	ECR (3)	DSM (4)	ARO (5)	Trimble County Inventories (6)	Pro Forma Adjustments (6)	Base Electric (7) (2 - 3 - 4 - 5 - 6)	Total Gas (8)	GLT (9)	DSM (10)	ARO (11)	Pro Forma Adjustments (12)	Base Gas (13) (8 - 9 - 10 - 11 - 12)	Total Company (14) (2 + 8)
1. Operating and maintenance expense for the 12 months ended February 28, 2015	\$ 751,493,402	\$ 3,530,706	\$ -	\$ -	\$ -	\$ -	\$ 747,962,696	\$ 243,770,552	\$ -	\$ -	\$ -	\$ -	\$ 243,770,552	\$ 995,263,954
2. Deduct:														
3. Electric Power Purchased	45,713,230	-	-	-	-	-	45,713,230							45,713,230
4. Gas Supply Expenses								173,702,468	-	-	-	-	173,702,468	173,702,468
5. Total Deductions	\$ 45,713,230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,713,230	\$ 173,702,468	\$ -	\$ -	\$ -	\$ -	\$ 173,702,468	\$ 219,415,698
6. Remainder (Line 1 - Line 5)	\$ 705,780,173	\$ 3,530,706	\$ -	\$ -	\$ -	\$ -	\$ 702,249,467	\$ 70,068,083	\$ -	\$ -	\$ -	\$ -	\$ 70,068,083	\$ 775,848,256
7. Cash Working Capital (12 1/2% of Line 6)	\$ 88,222,522	\$ 441,338	\$ -	\$ -	\$ -	\$ -	\$ 87,781,183	\$ 8,758,510	\$ -	\$ -	\$ -	\$ -	\$ 8,758,510	\$ 96,981,032

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Net Original Cost Rate Base as of June 30, 2016  
Thirteen Month Average**

Title of Account (1)	Total Electric (2)	ECR (3)	DSM (4)	ARO (5)	Trimble County Inventories (6)	Pro Forma Adjustments (7)	Base Electric (8) (2 - 3 - 4 - 5 - 6 - 7)	Total Gas (9)	GLT (10)	DSM (11)	ARO (12)	Pro Forma Adjustments (13)	Base Gas (14) (9 - 10 - 11 - 12 - 13)	Total Company (15) (2 + 9)
1. Utility Plant at Original Cost (a)	\$ 5,322,647,035	\$ 1,009,007,966	\$ 4,399,841	\$ 49,929,713	\$ -	\$ -	\$ 4,259,309,515	\$ 1,142,102,823	\$ 163,126,857	\$ 137,760	\$ 20,252,074	\$ -	\$ 958,586,132	\$ 6,464,749,858
2. Deduct:														
3. Reserve for Depreciation (a)	1,740,457,235	12,532,278	952,262	14,907,413	-	-	1,712,065,283	347,386,185	4,375,735	25,242	2,379,702	-	340,605,506	2,087,843,420
4. Net Utility Plant	3,582,189,800	996,475,688	3,447,579	35,022,300	-	-	2,547,244,232	794,716,638	158,751,122	112,518	17,872,372	-	617,980,626	4,376,906,438
5. Deduct:														
6. Customer Advances for Construction	1,631,544	-	-	-	-	-	1,631,544	6,209,847	-	-	-	-	6,209,847	7,841,390
7. Accumulated Deferred Income Taxes (a)	514,521,244	55,478,705	118,577	-	-	-	458,923,962	149,523,896	37,769,318	(4,912)	-	-	111,759,490	664,045,140
8. Total Deductions	516,152,788	55,478,705	118,577	-	-	-	460,555,506	155,733,743	37,769,318	(4,912)	-	-	117,969,337	671,886,530
9. Net Plant Deductions	3,066,037,012	940,996,983	3,329,003	35,022,300	-	-	2,086,688,727	638,982,895	120,981,804	117,430	17,872,372	-	500,011,290	3,705,019,908
10. Add:														
11. Material and Supplies (b)(c)	82,044,161	123,843	-	-	4,427,703	-	77,492,614	483,731	-	-	-	-	483,731	82,527,892
12. Gas Stored Underground (b)	-	-	-	-	-	-	-	30,973,031	-	-	-	-	30,973,031	30,973,031
13. Prepayments (d)	5,537,585	-	-	-	-	-	5,537,585	853,918	-	-	-	-	853,918	6,391,503
14. Cash Working Capital (page 2)	82,297,295	1,984,533	-	-	-	-	80,312,762	9,688,245	-	-	-	-	9,688,245	91,985,540
15. Total Additions	169,879,041	2,108,376	-	-	4,427,703	-	163,342,962	41,998,925	-	-	-	-	41,998,925	211,877,966
16. Total Net Original Cost Rate Base	\$ 3,235,916,053	\$ 943,105,359	\$ 3,329,003	\$ 35,022,300	\$ 4,427,703	\$ -	\$ 2,250,031,688	\$ 680,981,821	\$ 120,981,804	\$ 117,430	\$ 17,872,372	\$ -	\$ 542,010,215	\$ 3,916,897,874
17. ARO Balance Sheet Offset				(35,022,300)			35,022,300				(17,872,372)		17,872,372	-
18. Total Net Original Cost Rate Base for Capital Allocation	\$ 3,235,916,053	\$ 943,105,359	\$ 3,329,003	\$ -	\$ 4,427,703	\$ -	\$ 2,285,053,989	\$ 680,981,821	\$ 120,981,804	\$ 117,430	\$ -	\$ -	\$ 559,882,586	\$ 3,916,897,874
19. Percentage of Rate Base to Total Company Rate Base	82.61%	24.08%	0.08%	0.00%	0.11%	0.00%	58.34%	17.39%	3.09%	0.00%	0.00%	0.00%	14.29%	100.00%

(a) Common utility plant and the reserve for depreciation are allocated 70% to the Electric Department and 30% to the Gas Department.  
(b) Average for 13 months.  
(c) Includes emission allowances.  
(d) Excludes PSC fees.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Calculation of Cash Working Capital  
As of June 30, 2016**

Title of Account (1)	Total Electric (2)	ECR (3)	DSM (4)	ARO (5)	Trimble County Inventories (6)	Pro Forma Adjustments (7)	Base Electric (8) <small>(2 - 3 - 4 - 5 - 6 - 7)</small>	Total Gas (9)	GLT (10)	DSM (11)	ARO (12)	Pro Forma Adjustments (13)	Base Gas (14) <small>(9 - 10 - 11 - 12 - 13)</small>	Total Company (15) <small>(2 + 9)</small>
1. Operating and maintenance expense for the 12 months ended June 30, 2016	\$ 726,560,566	\$ 15,876,261	\$ -	\$ -	\$ -	\$ -	\$ 710,684,305	\$ 245,135,319	\$ -	\$ -	\$ -	\$ -	\$ 245,135,319	\$ 971,695,884
2. Deduct:														
3. Electric Power Purchased	68,182,202	-	-	-	-	-	68,182,202							68,182,202
4. Gas Supply Expenses								167,629,363	-	-	-	-	167,629,363	167,629,363
5. Total Deductions	\$ 68,182,202	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,182,202	\$ 167,629,363	\$ -	\$ -	\$ -	\$ -	\$ 167,629,363	\$ 235,811,565
6. Remainder (Line 1 - Line 5)	\$ 658,378,363	\$ 15,876,261	\$ -	\$ -	\$ -	\$ -	\$ 642,502,102	\$ 77,505,956	\$ -	\$ -	\$ -	\$ -	\$ 77,505,956	\$ 735,884,320
7. Cash Working Capital (12 1/2% of Line 6)	\$ 82,297,295	\$ 1,984,533	\$ -	\$ -	\$ -	\$ -	\$ 80,312,763	\$ 9,688,245	\$ -	\$ -	\$ -	\$ -	\$ 9,688,245	\$ 91,985,540

**Louisville Gas and Electric Company**  
**Case No. 2014-00372**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/16; Base Period 12ME 2/28/15)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(k)**  
**Sponsoring Witnesses: Kent W. Blake**

**Description of Filing Requirement:**

*Comparative financial data and earnings measures for the ten (10) most recent calendar years, the base period, and the forecast period.*

**Response:**

See attached. Note that the attached does not reflect any increase in rates sought in this case.

Louisville Gas and Electric Company  
Case No. 2014-00372  
Comparative financial data  
Base Period: Twelve Months Ending February 28, 2015  
Forecasted Test Period: Twelve Months Ending June 30, 2016

Line No.	Description	Forecasted Period (a)	Base Period (a)	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>1</b>	<b>Utility Plant in Service (\$000)</b>												
<b>2</b>	<b>Common</b>												
3	Common General Plant	\$ 189,471	\$ 176,898	\$ 158,964	\$ 153,000	\$ 159,632	\$ 160,482	\$ 163,407	\$ 158,551	\$ 149,511	\$ 150,813	\$ 166,038	\$ 154,599
4	Common Intangible Plant	105,218	92,397	77,667	66,225	63,132	59,170	62,628	31,879	28,321	28,878	32,784	22,938
5	Total Common	294,689	269,295	236,631	219,225	222,764	219,652	226,034	190,431	177,832	179,691	198,822	177,537
6	Less: Accumulated Provision for Depreciation and Amortization	170,886	138,789	117,206	99,961	97,371	93,637	106,227	100,810	80,021	82,956	92,203	76,852
<b>7</b>	<b>Common Plant in Service-Net</b>	\$ 123,804	\$ 130,507	\$ 119,425	\$ 119,264	\$ 125,393	\$ 126,015	\$ 119,807	\$ 89,621	\$ 97,811	\$ 96,735	\$ 106,619	\$ 100,685
<b>8</b>	<b>Electric Plant</b>												
9	Electric Distribution	\$ 1,258,944	\$ 1,183,327	\$ 1,090,365	\$ 1,050,893	\$ 987,725	\$ 938,834	\$ 892,658	\$ 822,054	\$ 761,760	\$ 753,578	\$ 737,778	\$ 712,213
10	Electric General	24,153	21,442	17,796	16,107	15,950	16,572	16,833	16,861	16,648	16,887	16,991	16,659
11	Hydro Production Plant	130,368	96,613	61,910	60,974	42,552	41,697	41,596	40,750	29,738	17,885	18,089	17,444
12	Electric Intangible Plant	73	73	3	2	2	3	2	2	3	1	2	2
13	Electric Other Production	381,644	246,969	242,886	242,259	237,783	231,168	231,250	226,801	225,593	225,437	228,477	227,605
14	Electric Steam Production	2,852,131	2,529,287	2,250,838	2,207,315	2,155,753	1,946,276	1,903,881	1,973,883	1,957,342	1,945,258	1,938,481	1,913,160
15	Electric Transmission	425,066	376,125	319,310	304,594	292,320	282,788	242,968	257,660	254,545	240,068	239,439	225,873
<b>16</b>	<b>Total Electric Plant - Gross</b>	5,072,379	4,453,836	3,983,108	3,882,144	3,732,085	3,457,338	3,329,188	3,338,011	3,245,629	3,199,114	3,179,257	3,112,956
17	Less: Accumulated Depreciation and Amortization	1,603,935	1,947,843	1,925,797	1,852,617	1,783,823	1,720,718	1,635,096	1,618,966	1,573,660	1,487,732	1,448,863	1,364,318
<b>18</b>	<b>Electric Plant in Service-Net</b>	\$ 3,468,444	\$ 2,505,994	\$ 2,057,311	\$ 2,029,527	\$ 1,948,262	\$ 1,736,619	\$ 1,694,092	\$ 1,719,045	\$ 1,671,969	\$ 1,711,382	\$ 1,730,395	\$ 1,748,638
<b>20</b>	<b>Gas Plant</b>												
21	Gas Distribution	\$ 861,817	\$ 775,729	\$ 700,841	\$ 645,232	\$ 611,817	\$ 574,219	\$ 544,481	\$ 511,327	\$ 464,243	\$ 440,121	\$ 425,927	\$ 404,952
22	Gas General Plant	11,732	11,361	9,476	9,274	8,467	9,305	9,226	9,038	9,033	10,346	9,747	9,273
23	Gas Intangible Plant	0	0	-	2	1	1	1	1	1	2	2	615
24	Gas Storage	152,890	139,108	98,723	96,675	83,235	81,507	70,864	65,901	64,394	63,188	62,992	60,218
25	Gas Transmission	53,835	53,542	35,751	29,332	23,001	16,662	14,879	12,902	12,902	12,894	12,902	12,714
<b>26</b>	<b>Total Gas Plant - Gross</b>	1,080,275	979,741	844,791	780,515	726,521	681,694	639,451	599,168	550,573	526,551	511,570	487,772
27	Less: Accumulated Depreciation and Amortization	311,361	281,920	261,130	249,178	236,680	228,744	220,515	219,391	206,166	195,902	186,535	175,385
<b>28</b>	<b>Gas Plant in Service-Net</b>	\$ 768,914	\$ 697,822	\$ 583,661	\$ 531,337	\$ 489,841	\$ 452,950	\$ 418,936	\$ 379,777	\$ 344,407	\$ 330,649	\$ 325,035	\$ 312,387
<b>29</b>	<b>Plant Held for Future Use</b>	5,685	5,685	5,523	1,892	649	4,832	4,832	4,832	649	706	697	697
<b>30</b>	<b>Construction Work in Progress</b>	158,036	660,090	651,432	258,365	215,276	385,324	342,127	374,023	344,442	217,873	158,788	136,842
<b>31</b>	<b>Net Utility Plant</b>	\$ 4,524,881	\$ 4,000,096	\$ 3,417,353	\$ 2,940,385	\$ 2,779,422	\$ 2,705,740	\$ 2,579,794	\$ 2,567,298	\$ 2,459,278	\$ 2,357,345	\$ 2,321,534	\$ 2,299,249
<b>32</b>	<b>Capital Structure: (\$000)</b>												
33	(S's Based on Period-End Accounts)												
34	Short-Term Debt	\$ 124,142	\$ 203,062	\$ 19,997	\$ 54,993	\$ -	\$ 174,876	\$ 170,400	\$ 221,999	\$ 78,241	\$ 69,074	\$ 142,495	\$ 109,470
35	Long-Term Debt	1,655,142	1,354,798	1,354,403	1,105,915	1,105,636	942,156	896,104	896,104	984,304	799,304	799,304	799,304
36	Preferred Stock	-	-	-	-	-	-	-	-	-	89,175	90,425	91,675
37	Common Equity	2,022,032	1,796,561	1,570,219	1,424,518	1,376,846	1,335,909	1,252,740	1,234,987	1,161,164	1,094,134	1,074,070	987,231
<b>38</b>	<b>Total</b>	\$ 3,801,316	\$ 3,354,421	\$ 2,944,619	\$ 2,585,426	\$ 2,482,482	\$ 2,452,941	\$ 2,319,244	\$ 2,353,090	\$ 2,223,709	\$ 2,051,687	\$ 2,106,294	\$ 1,987,680
<b>39</b>	<b>Condensed Income Statement Data: (\$000)</b>												
40	Operating Revenues	\$ 1,536,425	\$ 1,494,977	\$ 1,420,818	\$ 1,323,625	\$ 1,364,325	\$ 1,318,559	\$ 1,280,993	\$ 1,473,319	\$ 1,285,137	\$ 1,337,890	\$ 1,424,300	\$ 1,172,768
41	Operating Expenses (Excluding Income Taxes)	1,139,184	1,155,132	1,092,793	1,055,288	1,096,778	1,068,371	1,088,146	1,230,788	1,033,948	1,093,207	1,161,989	968,937
42	Federal and State Income Taxes	52,346	52,323	69,186	1,992	20,229	34,922	29,167	44,325	42,246	74,016	88,603	48,548
43	Deferred Federal and State Income Taxes	56,764	42,820	25,067	70,969	54,236	30,037	9,777	(4,758)	10,976	(8,238)	(14,450)	10,563
44	Property and Other Taxes	40,949	36,556	32,517	31,027	28,121	22,571	23,544	23,957	21,895	21,709	20,097	18,800
45	Investment Tax Credit	-	-	-	-	-	-	3,649	8,121	8,980	3,000	-	-
46	Amortization of Investment Tax Credit	(1,284)	(1,714)	(2,100)	(2,848)	(2,806)	(2,502)	(3,044)	(3,871)	(3,951)	(4,022)	(4,085)	(4,153)
<b>47</b>	<b>Net Operating Income</b>	248,466	209,860	203,355	167,197	167,767	165,160	129,754	174,757	171,043	158,218	172,146	130,073
<b>48</b>	<b>Other Income (Deductions), Net</b>	(1,524)	(1,981)	(2,657)	(2,052)	1,079	10,717	13,106	(31,218)	(805)	(723)	1,033	(1,668)
<b>49</b>	<b>Income before Interest Charges</b>	246,942	207,879	200,698	165,145	168,846	175,877	142,860	143,539	170,238	157,495	173,179	128,405
<b>50</b>	<b>Interest Charges</b>	67,479	49,777	41,997	42,222	44,660	48,163	47,743	53,339	49,855	40,666	36,822	32,787
<b>51</b>	<b>Net Income before Cumulative Effect of Acctg Change</b>	179,463	158,102	158,701	122,923	124,186	127,714	95,117	90,200	120,383	116,829	136,357	95,618
<b>52</b>	<b>Cumulative Effect of Accounting Change Net of Tax</b>	-	-	-	-	-	-	-	-	-	-	7,422	-
<b>53</b>	<b>Net Income</b>	179,463	158,102	158,701	122,923	124,186	127,714	95,117	90,200	120,383	116,829	128,935	95,618
<b>54</b>	<b>Preferred Dividends</b>	-	-	-	-	-	-	-	-	941	3,706	2,975	2,038
<b>55</b>	<b>Net Income Available for Common Equity</b>	\$ 179,463	\$ 158,102	\$ 158,701	\$ 122,923	\$ 124,186	\$ 127,714	\$ 95,117	\$ 90,200	\$ 119,442	\$ 113,123	\$ 125,960	\$ 93,580

Louisville Gas and Electric Company  
Case No. 2014-00372  
Comparative financial data  
Base Period: Twelve Months Ending February 28, 2015  
Forecasted Test Period: Twelve Months Ending June 30, 2016

Line No.	Description	Forecasted Period											
		(a)	Base Period (a)	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
56	<b>Cost of Capital:</b>												
57	Embedded Cost of Debt (Short and Long Term)	4.27%	3.56%	3.56%	3.43%	3.81%	3.97%	4.40%	4.34%	4.93%	4.40%	4.14%	3.69%
58	Embedded Cost of Preferred Stock	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5%	5%	3%
59	<b>Fixed Charge Coverages:</b>												
60	Ratio of Earnings to Fixed Charges	4.3	5.1	8.1	5.4	5.2	4.7	3.7	3.8	4.4	4.8	6.1	5.4
61	<b>Stock and Bond Ratings:</b>												
62	Moody's Senior Secured	A1	A1	A1	A2	A2	A2	N/A	N/A	N/A	A1	A1	A1
63	S&P Senior Secured	A-	A-	A-	A-	A-	A	N/A	N/A	N/A	A-	A-	A-
64	Fitch Senior Secured	A+	A+	A+	A+	A+	A+	N/A	N/A	N/A	N/A	N/A	N/A
65	Moody's Commercial Paper	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1	P-1	P-1
66	S&P Commercial Paper	A-2	A-2	A-2	A-2	A-2	A-2	A-2	A-2	A-2	A-2	A-2	A-2
67	Fitch Commercial Paper	F2	F2	F2	F2	F2	F2	N/A	N/A	N/A	N/A	N/A	N/A
68	Moody's Preferred Stock	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Baa1	Baa1	Baa1
69	S&P Preferred Stock	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	BBB-	BBB-	BBB-
70	<b>Common Stock Related Data:</b>												
71	Dividend Payout Ratio (Declared Basis)	0.65	0.65	0.62	0.61	0.67	0.43	0.84	0.44	0.54	0.84	0.31	0.61
72	<b>Rate of Return Measures:</b>												
73	Return on Common Equity (13 Month Average)	9.14%	9.51%	10.61%	8.78%	9.12%	9.94%	7.78%	7.68%	10.63%	10.46%	11.81%	9.19%
74	<b>Other Financial and Operating Data:</b>												
75	Sales by Customer Class (MWH)												
76	Residential	4,271,912	4,136,974	4,164,049	4,259,211	4,260,122	4,591,883	4,095,806	4,206,411	4,486,182	4,017,524	4,265,080	3,923,944
77	Commercial	3,815,303	3,722,548	3,685,169	3,733,684	3,708,744	3,793,243	3,616,947	3,723,171	3,837,552	3,614,061	3,682,164	3,533,528
78	Industrial	2,854,327	2,749,791	2,699,965	2,666,220	2,430,194	2,602,851	2,412,419	2,850,830	2,991,980	3,067,655	3,076,791	3,018,651
79	Public Street and Highway Lighting	21,780	19,292	18,441	21,157	51,351	54,325	59,013	61,975	60,425	60,716	63,785	68,573
80	Other Sales to Public Authorities	1,068,368	1,110,553	1,131,351	1,157,457	1,190,643	1,295,935	1,220,972	1,240,682	1,281,695	1,204,687	1,204,138	1,178,960
81	<b>Total</b>	<b>12,031,690</b>	<b>11,739,158</b>	<b>11,698,975</b>	<b>11,837,729</b>	<b>11,641,054</b>	<b>12,338,237</b>	<b>11,405,157</b>	<b>12,083,069</b>	<b>12,657,834</b>	<b>11,964,643</b>	<b>12,291,958</b>	<b>11,723,656</b>
82	Sales by Customer Class (MCF)												
83	Residential	19,985,071	20,394,185	21,101,535	16,697,707	19,058,196	21,007,413	19,742,168	21,337,871	19,811,486	17,816,080	20,801,288	21,401,110
84	Commercial	9,023,977	9,291,760	9,202,365	7,533,452	8,362,025	9,114,340	8,600,208	9,435,219	8,705,820	8,129,557	9,130,932	9,144,135
85	Industrial	1,521,588	1,464,909	1,680,362	984,689	991,489	1,108,078	1,000,095	1,479,252	1,476,164	1,491,361	1,710,968	1,736,142
86	Other Sales to Public Authorities	2,078,628	1,761,771	1,616,656	1,251,393	1,545,906	1,587,062	1,567,835	1,677,020	1,552,723	1,798,897	1,573,607	1,646,144
87	<b>Total</b>	<b>32,609,264</b>	<b>32,912,624</b>	<b>33,600,918</b>	<b>26,467,241</b>	<b>29,957,616</b>	<b>32,816,893</b>	<b>30,910,306</b>	<b>33,929,362</b>	<b>31,546,193</b>	<b>29,235,895</b>	<b>33,216,795</b>	<b>33,927,531</b>
88	<b>Composite Depreciation Rate</b>												
89	Common	7.86%	7.86%	7.86%	8.43%	8.43%	8.43%	8.43%	8.92%	8.92%	8.92%	8.92%	8.92%
90	Electric	2.81%	2.81%	2.81%	3.04%	3.04%	3.04%	3.04%	3.05%	3.05%	3.05%	3.05%	3.05%
91	Gas	2.61%	2.61%	2.61%	2.42%	2.42%	2.42%	2.42%	3.18%	3.18%	3.18%	3.18%	3.18%

(a) Data for forecast excludes the effect of any additional revenues approved by the commission in this proceeding.

(60) Per SEC Filings

(71) In November and December 2010, dividend payments changed due to the acquisition of Louisville Gas and Electric Company by PPL Corporation.

**Louisville Gas and Electric Company**  
**Case No. 2014-00372**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/16; Base Period 12ME 2/28/15)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(1)**  
**Sponsoring Witness: Robert M. Conroy**

**Description of Filing Requirement:**

*A narrative description and explanation of all proposed tariff changes.*

**Response:**

Please refer to testimony of Robert M. Conroy and also refer to the Proposed Tariff Sheets under KAR 5:001 Section 16(1)(b)(3)[Tab No. 4] and the Side By Side Comparisons under KAR 5:001 Section 16(1)(b)(4)[Tab No. 5].

**Louisville Gas and Electric Company**  
**Case No. 2014-00372**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/16; Base Period 12ME 2/28/15)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(m)**  
**Sponsoring Witness: Dr. Martin Blake**

**Description of Filing Requirement:**

*A revenue summary for both the base period and forecasted period with supporting schedules, which provide detailed billing analyses for all customer classes.*

**Response:**

See attached.



SCHEDULE M

REVENUE SUMMARY FOR THE BASE AND FORECASTED PERIOD

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2014-00372

BASE PERIOD : FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
	ELECTRIC OPERATIONS
M-1.1-E	ELECTRIC REVENUE SUMMARY AT PRESENT RATES
M-1.2-E	AVERAGE ELECTRIC BILL CALCULATIONS AT PRESENT RATES
M-1.3-E, PGS 1-2	TOTAL ELECTRIC REVENUE AND BILLING ADJUSTMENTS AT PRESENT RATES
M-1.3-E, PGS 3-19	BILLING DETERMINANTS AT PRESENT RATES BY ELECTRIC RATE SCHEDULE

	GAS OPERATIONS
M-1.1-G	BASE PERIOD GAS REVENUES AT CURRENT RATES
M-1.2-G	AVERAGE GAS BILL CALCULATIONS AT CURRENT RATES
M-1.3-G, PG 1	SUMMARY OF GAS REVENUE AT CURRENT RATES
M-1.3-G, PGS 2-8	BILLING DETERMINANTS AT PRESENT RATES BY GAS RATE SCHEDULE

FORECASTED PERIOD: FOR THE 12 MONTHS ENDED JUNE 30, 2016

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
	ELECTRIC OPERATIONS
M-2.1-E	ELECTRIC REVENUE SUMMARY AT PRESENT AND PROPOSED RATES
M-2.2-E	AVERAGE ELECTRIC BILL CALCULATIONS AT PRESENT AND PROPOSED RATES
M-2.3-E, PGS 1-2	TOTAL ELECTRIC REVENUE AND BILLING ADJUSTMENTS AT PRESENT RATES WITH TOTAL INCREASE
M-2.3-E, PGS 3-25	BILLING DETERMINANTS AT PRESENT AND PROPOSED RATES BY ELECTRIC RATE SCHEDULE
	GAS OPERATIONS
M-2.1-G	FORECAST PERIOD GAS REVENUES AT CURRENT AND PROPOSED RATES
M-2.2-G	AVERAGE GAS BILL COMPARISON AT CURRENT AND PROPOSED RATES BY RATE CLASS
M-2.3-G, PG 1	SUMMARY OF PROPOSED GAS REVENUE INCREASE
M-2.3-G, PGS 2-8	CALCULATION OF PROPOSED GAS RATE INCREASE

**Louisville Gas and Electric Company**  
**Case No. 2014-00372**  
**Base Period Revenue at Present Rates**  
**Twelve Months Ending February 28, 2015**  
**Electric Operations**

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):

Schedule M-1.1-E  
Page 1 of 1  
Witness: M.J. Blake

Rate Class	Total Revenue at Present Rates
Residential Service	\$ 407,766,218
Low Emission Vehicle Service (proposed RTODE)	\$ 16,376
General Service	\$ 146,397,229
Primary Service-Secondary	\$ 173,269,715
Primary Service-Primary	\$ 12,780,159
Time-of-Day Secondary Service	\$ 73,362,749
Time-of-Day Primary Service -- Commercial	\$ 27,923,601
Time-of-Day Primary Service -- Industrial	\$ 105,991,536
Retail Transmission Service	\$ 45,862,032
Special Contracts	\$ 12,465,005
Curtable Service Riders	\$ (3,371,685)
Lighting Energy Service	\$ 221,981
Traffic Energy Service	\$ 286,389
Outdoor Lighting	<u>\$ 18,725,198</u>
Total Sales to Ultimate Consumers	\$ 1,021,696,503
Other Operating Revenues:	
Late Payment Charge	\$ 2,392,134
Electric Service Revenues	\$ 2,857,190
Rent from Electric Property	\$ 3,587,955
Other Miscellaneous Revenues	<u>\$ 7,376,603</u>
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 1,037,910,384</b>

**Louisville Gas and Electric Company**  
**Case No. 2014-00372**  
**Base Period Average Bill Calculation At Present Rates**  
**Electric Operations**

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):

Schedule M-1.2-E  
Page 1 of 1  
Witness: M.J. Blake

**BASE PERIOD ACTUAL**

Rate Class	Customers	kWh Billed	Average Consumption in kWh	Annual Revenues at Present Rates	Average Bill at Present Rates
Residential Service	4,277,922	4,115,398,387	962	\$ 407,766,218	\$ 95.32
Low Emission Vehicle Service (proposed RTODE)	117	169,528	1,449	\$ 16,376	\$ 139.97
General Service	528,508	1,360,540,080	2,574	\$ 146,397,229	\$ 277.00
Primary Service-Secondary	33,819	1,993,259,032	58,939	\$ 173,269,715	\$ 5,123.44
Primary Service-Primary	914	165,209,295	180,754	\$ 12,780,159	\$ 13,982.67
Time-of-Day Secondary Service	3,522	949,158,047	269,494	\$ 73,362,749	\$ 20,829.85
Time of Day Primary Service -- Commercial	422	379,039,383	898,198	\$ 27,923,601	\$ 66,169.67
Time-of-Day Primary Service -- Industrial	785	1,580,744,282	2,013,687	\$ 105,991,536	\$ 135,021.06
Retail Transmission Service	142	788,562,348	5,553,256	\$ 45,862,032	\$ 322,972.06
Special Contracts	35	199,102,480	5,688,642	\$ 12,465,005	\$ 356,143.00
Curtable Service Riders	24	-	-	\$ (3,371,685)	\$ (140,486.88)
Lighting Energy Service	1,961	3,274,415	1,670	\$ 221,981	\$ 113.20
Traffic Energy Service	11,558	3,105,171	269	\$ 286,389	\$ 24.78
Outdoor Lighting	1,027,922	113,628,188	111	18,725,198	\$ 18.22

**Louisville Gas and Electric Company**

**Case No. 2014-00372**

**Base Period Revenues at Present Rates for the Twelve Months Ended February 28, 2015**

**Electric Operations**

DATA:  BASE PERIOD  FORECAST PERIOD  
 TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
 WORK PAPER REFERENCE NO(S):  
 20 Year Normalized with Adjustments

Schedule M-1.3-E  
 Page 1 of 19  
 Witness: M.J. Blake

	(1)	(2)	(3)	(4)	(4)	(5)	(6)	
	Revenue As Billed	FAC Billings	DSM Billings	ECR Billings	CSR Billings	Actual Net Revenue at Base Rates	Calculated Net Revenue at Base Rates	Calculated Divided by Actual
Residential Service	\$ 407,766,218	\$ (730,837)	\$ 15,426,749	\$ 14,886,949	\$ -	\$ 378,183,357	\$ 378,183,357	1
Residential Service -- Electric Vehicle Only	16,376	267	891	429	-	14,789	14,789	1
Total Residential Service	\$ 407,782,594	\$ (730,570)	\$ 15,427,640	\$ 14,887,378	\$ -	\$ 378,198,146	\$ 378,198,146	1
Total General Service	\$ 146,397,229	\$ (160,214)	\$ 3,541,366	\$ 5,365,078	\$ -	\$ 137,650,999	\$ 137,651,003	1
Power Service Secondary	\$ 173,269,715	\$ (158,808)	\$ 3,348,234	\$ 7,038,395	\$ -	\$ 163,041,894	\$ 163,041,893	1
Power Service Primary	\$ 12,780,159	\$ (8,657)	\$ 274,843	\$ 544,286	\$ -	\$ 11,969,687	\$ 11,969,687	1
Time of Day Secondary	\$ 73,362,749	\$ (122,476)	\$ 1,336,123	\$ 3,159,454	\$ -	\$ 68,989,648	\$ 68,989,649	1
Time of Day Primary -- Commercial	\$ 27,923,601	\$ (14,990)	\$ 559,720	\$ 1,196,304	\$ -	\$ 26,182,567	\$ 26,182,568	1
Time of Day Primary -- Industrial	\$ 105,991,536	\$ (24,607)	\$ 1,762,403	\$ 4,833,760	\$ -	\$ 99,419,980	\$ 99,419,980	1
Retail Transmisison Service	\$ 45,862,032	\$ (6,835)	\$ -	\$ 2,342,743	\$ -	\$ 43,526,124	\$ 43,526,126	1
Fluctuating Load Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
Total Curtailable Service Rider	\$ (3,371,685)	\$ -	\$ -	\$ -	\$ (3,371,685)	\$ -	\$ -	0
Total Special Contracts	\$ 12,465,005	\$ 52,996	\$ -	\$ 558,718	\$ -	\$ 11,853,291	\$ 11,853,293	1.0000002
Lighting Energy	\$ 221,981	\$ (739)	\$ -	\$ 11,161	\$ -	\$ 211,559	\$ 211,560	1.0000047
Traffic Energy	\$ 286,389	\$ (259)	\$ -	\$ 11,113	\$ -	\$ 275,535	\$ 275,537	1.0000073
Lighting Service (LS and RLS)	\$ 18,725,198	\$ (35,871)	\$ -	\$ 570,553	\$ -	\$ 18,190,515	\$ 18,019,950	0.9906234
Total	\$ 1,021,696,503	\$ (1,211,030)	\$ 26,250,329	\$ 40,518,943	\$ (3,371,685)	\$ 959,509,945	\$ 959,339,392	

**Louisville Gas and Electric Company**  
**Case No. 2014-00372**  
**Base Period Revenues by Rate Schedule at Present Rates**  
**for the Twelve Months Ending February 28, 2015**  
**Electric Operations**

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):

Schedule M-1.3-E  
Page 2 of 19  
Witness: M.J. Blake

	Customers	Demand	kWh's	Unit Charges	Calculated Revenue
<b>RESIDENTIAL Service, including Volunteer Fire Departments</b>					
Rate RS, Rate VFD, Rate RS with net metering, Rate RS with Water Heating Rider					
<b>Customers</b>	4,277,922			\$ 10.75	\$ 45,987,662
Partial month and prorated billings					\$ (161,764)
<b>kWh</b>			4,115,398,387	\$ 0.08076	\$ 332,359,574
Minimum and Partial Month Billings					\$ (2,115)
<b>TOTAL</b>	<u>4,277,922</u>		<u>4,115,398,387</u>		<u>\$ 378,183,357</u>
Residential Service Low Emission Vehicle Service					
<b>Customers</b>	117			\$ 10.75	\$ 1,258
Partial month and prorated billings					\$ (9)
<b>kWh, Period 1</b>			96,476	\$ 0.05820	\$ 5,615
<b>kWh, Period 2</b>			40,168	\$ 0.07899	\$ 3,173
<b>kWh, Period 3</b>	8,555,961		32,884	\$ 0.14451	\$ 4,752
Minimum and Partial Month Billings					\$ 0
<b>TOTAL</b>	<u>117</u>		<u>169,528</u>		<u>\$ 14,789</u>
<b>TOTAL RESIDENTIAL</b>	<u>4,278,039</u>		<u>4,115,567,915</u>		<u>\$ 378,198,146</u>
					1.000000000
<b>TOTAL AFTER APPLICATION OF CORRECTION FACTOR</b>					<u>\$ 378,198,146</u>
<b>REVENUE ADJUSTMENTS:</b>					
<b>Fuel Adjustment Clause Billings</b>					\$ (730,570)
<b>Demand Side Management Billings</b>					\$ 15,427,640
<b>Environmental Cost Recovery Surcharge Billings</b>					\$ 14,887,378
<b>Total Revenue Adjustments</b>					<u>\$ 29,584,448</u>
<b>Total Test Year Adjusted Revenues</b>					<u>\$ 407,782,594</u>

**Louisville Gas and Electric Company**  
**Case No. 2014-00372**  
**Base Period Revenues by Rate Schedule at Present Rates**  
**for the Twelve Months Ending February 28, 2015**  
**Electric Operations**

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):

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	Customers	kWh's	Unit Charges	Calculated Revenue
<b>GENERAL SERVICE RATE GS</b>				
Single Phase				
<b>Customers</b>	339,849		\$ 20.00	\$ 6,796,980
Minimum and Partial Month Billings				\$ (8,097)
<b>kWh</b>		397,529,808	\$ 0.09134	\$ 36,310,373
Minimum and Partial Month Billings				\$ 1,429
Three Phase				
<b>Customers</b>	188,659		\$ 35.00	\$ 6,603,065
Minimum and Partial Month Billings				\$ (14,554)
<b>kWh</b>		963,010,272	\$ 0.09134	\$ 87,961,358
Minimum and Partial Month Billings				\$ 449
<b>TOTAL</b>	<u>528,508</u>	<u>1,360,540,080</u>		<u>\$ 137,651,003</u>
				1.000000029
<b>TOTAL AFTER APPLICATION OF CORRECTION FACTOR</b>				<u>\$ 137,650,999</u>
<b>REVENUE ADJUSTMENTS:</b>				
Fuel Adjustment Clause Billings				\$ (160,214)
Demand Side Management Billings				\$ 3,541,366
Environmental Cost Recovery Surcharge Billings				\$ 5,365,078
Total Revenue Adjustments				<u>\$ 8,746,230</u>
<b>Total Test Year Adjusted Revenues</b>				<u>\$ 146,397,229</u>

**Louisville Gas and Electric Company**  
**Case No. 2014-00372**  
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	Customers	kWh's	Unit Charges	Calculated Revenue
<b>POWER SERVICE RATE PS -- SECONDARY DELIVERY</b>				
<b>Customers</b>	33,819		\$ 90.00	\$ 3,043,710
Minimum and Partial Month Billings				\$ 50
<b>kWh</b>		1,993,259,032	\$ 0.04060	\$ 80,926,317
Minimum and Partial Month Billings				\$ (4,215)
<b>Demand Billings, in kW</b>				
Summer Metered Demand	2,319,909		\$ 16.40	\$ 38,046,502
Summer Billed Minimum Demand	45,575		\$ 16.40	\$ 747,430
Winter Metered Demand	2,824,539		\$ 14.01	\$ 39,571,785
Winter Billed Minimum Demand	26,271		\$ 14.01	\$ 368,054
Partial month and prorated				\$ (182,460)
Power Factor Revenue Adjustment				\$ 524,720
<b>TOTAL</b>	<u>33,819</u>	<u>5,216,293</u>		<u>\$ 163,041,893</u>
				0.99999999
<b>TOTAL AFTER APPLICATION OF CORRECTION FACTOR</b>				<u>\$ 163,041,894</u>
<b>PRO FORMA REVENUE ADJUSTMENTS:</b>				
Fuel Adjustment Clause Billings				\$ (158,808)
Demand Side Management Billings				\$ 3,348,233
Environmental Cost Recovery Surcharge Billings				\$ 7,038,395
<b>Total Revenue Adjustments</b>				<u>\$ 10,227,820</u>
<b>Total Test Year Adjusted Revenues</b>				<u>\$ 173,269,714</u>

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	Customers	Demand	kWh's	Unit Charges	Calculated Revenue
<b>POWER SERVICE RATE PS -- PRIMARY DELIVERY</b>					
<b>Customers</b>	914			\$ 170.00	\$ 155,380
Minimum and Partial Month Billings					\$ (589)
<b>kWh</b>			165,209,295	\$ 0.03926	\$ 6,486,117
Minimum and Partial Month Billings					\$ 0
<b>Demand Billings, in kW</b>					
Summer Metered Demand		185,780		\$ 13.95	\$ 2,591,636
Summer Billed Minimum Demand		7,986		\$ 13.95	\$ 111,402
Winter Metered Demand		219,652		\$ 11.66	\$ 2,561,145
Winter Billed Minimum Demand		440		\$ 11.66	\$ 5,126
Partial month and prorated					\$ (24,432)
Power Factor Revenue Adjustment					\$ 83,902
<b>TOTAL</b>	<u>914</u>	<u>413,858</u>	<u>165,209,295</u>		<u>\$ 11,969,687</u>
					1.00000000
<b>TOTAL AFTER APPLICATION OF CORRECTION FACTOR</b>					<u>\$ 11,969,687</u>
<b>PRO FORMA REVENUE ADJUSTMENTS:</b>					
Fuel Adjustment Clause Billings					\$ (8,657)
Demand Side Management Billings					\$ 274,843
Environmental Cost Recovery Surcharge Billings					\$ 544,286
Total Revenue Adjustments					<u>\$ 810,472</u>
<b>Total Test Year Adjusted Revenues</b>					<u>\$ 12,780,159</u>



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	Customers	Demand	kWh's	Unit Charges	Calculated Revenue
<u>Current Rates</u>					
<b>TIME OF DAY SECONDARY SERVICE</b>					
<b>Customers</b>	3,522			\$ 200.00	\$ 704,400
Minimum and Partial Month Billings					\$ (3,242)
<b>kWh</b>			949,158,047	\$ 0.03990	\$ 37,871,407
Minimum and Partial Month Billings					\$ 0
<b>Demand Billings in kW</b>					
Base Period Metered Demand		2,103,838		\$ 4.00	\$ 8,415,353
Base Period Billed Minimum Demand		56,588		\$ 4.00	\$ 226,350
Intermediate Period Metered Demand		2,024,701		\$ 4.51	\$ 9,131,400
Intermediate Period Billed Minimum Demand		5,119		\$ 4.51	\$ 23,088
Peak Period Metered Demand		1,982,540		\$ 6.11	\$ 12,113,318
Peak Period Billed Minimum Demand		6,177		\$ 6.11	\$ 37,740
Partial month and prorated					\$ 52,008
Power Factor Revenue Adjustment					\$ 407,297
Redundant Capacity Rider (not included in Total Demand)		9,000		\$ 1.17	\$ 10,530
<b>TOTAL</b>	<u>3,522</u>	<u>6,187,962</u>	<u>949,158,047</u>		<u>\$ 68,989,649</u>
					1.0000000145
<b>TOTAL AFTER APPLICATION OF CORRECTION FACTOR</b>					<u>\$ 68,989,648</u>
<b>PRO FORMA REVENUE ADJUSTMENTS:</b>					
<b>Fuel Adjustment Clause Billings</b>					\$ (122,476)
<b>Demand Side Management Billings</b>					\$ 1,336,123
<b>Environmental Cost Recovery Surcharge Billings</b>					\$ 3,159,454
<b>Total Revenue Adjustments</b>					<u>\$ 4,373,101</u>
<b>Total Test Year Adjusted Revenues</b>					<u>\$ 73,362,749</u>

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				<u>Current Rates</u>	
				Unit	Calculated
				Charges	Revenue
				Customers	Demand
				kWh's	Revenue
<b>TIME OF DAY SERVICE -- COMMERCIAL PRIMARY</b>					
<b>Customers</b>	422			\$ 300.00	\$ 126,600
Minimum and Partial Month Billings				\$	350
<b>kWh</b>		379,039,383		\$ 0.03810	\$ 14,441,401
Minimum and Partial Month Billings				\$	-
<b>Demand Billings in kVA</b>					
Base Period Metered Demand		861,437		\$ 3.98	\$ 3,428,519
Base Period Billed Minimum Demand		22,266		\$ 3.98	\$ 88,617
Intermediate Period Metered Demand		819,211		\$ 4.13	\$ 3,383,341
Intermediate Period Billed Minimum Demand		3,444		\$ 4.13	\$ 14,222
Peak Period Metered Demand		801,355		\$ 5.83	\$ 4,671,897
Peak Period Billed Minimum Demand		3,812		\$ 5.83	\$ 22,222
Partial month and prorated					\$ 5,399
<b>TOTAL</b>	<u>422</u>	<u>2,511,523</u>	<u>379,039,383</u>		<u>\$ 26,182,568</u>
					1.0000000382
<b>TOTAL AFTER APPLICATION OF CORRECTION FACTOR</b>					<u>\$ 26,182,567</u>
<b>REVENUE ADJUSTMENTS:</b>					
Fuel Adjustment Clause Billings					\$ (14,990)
Demand Side Management Billings					\$ 559,720
Environmental Cost Recovery Surcharge Billings					\$ 1,196,304
<b>Total Pro Forma Revenue Adjustments</b>					<u>\$ 1,741,034</u>
<b>Total Test Year Adjusted Revenues</b>					<u>\$ 27,923,601</u>

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	Customers	Demand	kWh's	Unit Charges	Calculated Revenue
<u>Current Rates</u>					
<b>TIME OF DAY SERVICE -- INDUSTRIAL PRIMARY</b>					
<b>Customers</b>	785			\$ 300.00	\$ 235,500
Minimum and Partial Month Billings					\$ 100
<b>kWh</b>			1,580,744,282	\$ 0.03538	\$ 55,926,734
Minimum and Partial Month Billings					\$ 0
<b>Demand Billings in kVA</b>					
Base Period Metered Demand		3,766,716		\$ 3.63	\$ 13,673,179
Base Period Billed Minimum Demand		14,410		\$ 3.63	\$ 52,309
Intermediate Period Metered Demand		3,536,869		\$ 3.79	\$ 13,404,733
Intermediate Period Billed Minimum Demand		307		\$ 3.79	\$ 1,162
Peak Period Metered Demand		3,480,487		\$ 4.63	\$ 16,114,656
Peak Period Billed Minimum Demand		2,708		\$ 4.63	\$ 12,539
Partial month and prorated					\$ (932)
<b>TOTAL</b>	<u>785</u>	<u>10,801,497</u>	<u>1,580,744,282</u>		<u>\$ 99,419,980</u>
					1.0000000000
<b>TOTAL AFTER APPLICATION OF CORRECTION FACTOR</b>					<u>\$ 99,419,980</u>
<b>REVENUE ADJUSTMENTS:</b>					
Fuel Adjustment Clause Billings					\$ (24,607)
Demand Side Management Billings					\$ 1,762,403
Environmental Cost Recovery Surcharge Billings					\$ 4,833,760
Total Pro Forma Revenue Adjustments					<u>\$ 6,571,556</u>
<b>Total Test Year Adjusted Revenues</b>					<u>\$ 105,991,536</u>

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	Customers	Demand	kWh's	Unit Charges	Current Rates Calculated Revenue
<b>RETAIL TRANSMISSION SERVICE</b>					
<b>Customers</b>	142			\$ 750.00	\$ 106,500
Minimum and Partial Month Billings					\$ -
<b>kWh</b>			788,562,348	\$ 0.03610	\$ 28,467,101
Minimum and Partial Month Billings					\$ -
<b>Demand Billings in kVA</b>					
Base Period Metered Demand		1,722,429		\$ 2.75	\$ 4,736,680
Base Period Billed Minimum Demand		10,619		\$ 2.75	\$ 29,203
Intermediate Period Metered Demand		1,659,326		\$ 3.00	\$ 4,977,979
Intermediate Period Billed Minimum Demand		2,699		\$ 3.00	\$ 8,096
Peak Period Metered Demand		1,142,631		\$ 4.55	\$ 5,198,971
Peak Period Billed Minimum Demand		351		\$ 4.55	\$ 1,596
Partial month and prorated					\$ 0
<b>TOTAL</b>	<u>142</u>	<u>4,538,055</u>	<u>788,562,348</u>		<u>\$ 43,526,126</u>
					1.0000000459
<b>TOTAL AFTER APPLICATION OF CORRECTION FACTOR</b>					<u>\$ 43,526,124</u>
<b>PRO FORMA REVENUE ADJUSTMENTS:</b>					
<b>Fuel Adjustment Clause Billings</b>					\$ (6,835)
<b>Demand Side Management Billings</b>					\$ -
<b>Environmental Cost Recovery Surcharge Billings</b>					\$ 2,342,743
<b>Total Pro Forma Revenue Adjustments</b>					<u>\$ 2,335,908</u>
<b>Total Test Year Adjusted Revenues</b>					<u>\$ 45,862,032</u>

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	Customers	Demand	kWh's	Unit Charges	Current Rates Calculated Revenue
<b>SPECIAL CONTRACT #1</b>					
<b>Customers</b>	11			\$ -	\$ -
Minimum and Partial Month Billings					\$ -
<b>kWh</b>			141,699,400	\$ 0.03740	\$ 5,299,557
Minimum and Partial Month Billings					\$ -
<b>Demand Billings, in kW</b>					
Summer Metered Demand		91,250		\$ 15.04	\$ 1,372,400
Summer Billed Minimum Demand		-		\$ 15.04	\$ -
Winter Metered Demand		158,566		\$ 12.72	\$ 2,016,960
Winter Billed Minimum Demand		-		\$ 12.72	\$ -
Partial month and prorated					\$ -
Power Factor Revenue Adjustment					\$ (142,126)
<b>TOTAL</b>	<u>11</u>	<u>249,816</u>	<u>141,699,400</u>		<u>\$ 8,546,791</u>
					1.00000023
<b>TOTAL AFTER APPLICATION OF CORRECTION FACTOR</b>					<u>\$ 8,546,789</u>
<b>PRO FORMA REVENUE ADJUSTMENTS:</b>					
<b>Fuel Adjustment Clause Billings</b>					\$ 59,854
<b>Demand Side Management Billings</b>					\$ -
<b>Environmental Cost Recovery Surcharge Billings</b>					\$ 386,618
<b>Total Revenue Adjustments</b>					<u>\$ 446,472</u>
<b>Total Test Year Adjusted Revenues</b>					<u>\$ 8,993,261</u>

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	Customers	Demand	kWh's	Unit Charges	Calculated Revenue
<u>Current Rates</u>					
<b>SPECIAL CONTRACT #2</b>					
<b>Customers</b>	24			\$ -	\$ -
Minimum and Partial Month Billings					\$ -
<b>kWh</b>			57,403,080	\$ 0.03702	\$ 2,125,062
Minimum and Partial Month Billings					\$ (0)
<b>Demand Billings, in kW</b>					
Summer Metered Demand		45,344		\$ 10.35	\$ 469,315
Summer Billed Minimum Demand		2,563		\$ 10.35	\$ 26,529
Winter Metered Demand		64,816		\$ 10.35	\$ 670,841
Winter Billed Minimum Demand		1,426		\$ 10.35	\$ 14,755
Partial month and prorated					\$ -
Power Factor Revenue Adjustment					\$ -
<b>TOTAL</b>	<u>24</u>	<u>114,149</u>	<u>57,403,080</u>		<u>\$ 3,306,502</u>
					1.00000000
<b>TOTAL AFTER APPLICATION OF CORRECTION FACTOR</b>					<u>\$ 3,306,502</u>
<b>PRO FORMA REVENUE ADJUSTMENTS:</b>					
<b>Fuel Adjustment Clause Billings</b>					\$ (6,858)
<b>Demand Side Management Billings</b>					\$ -
<b>Environmental Cost Recovery Surcharge Billings</b>					<u>\$ 172,100</u>
<b>Total Revenue Adjustments</b>					<u>\$ 165,242</u>
<b>Total Test Year Adjusted Revenues</b>					<u>\$ 3,471,744</u>

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		Customers	kWh's	Unit Charges	<u>Current Rates</u> Calculated Revenue
<b>LIGHTING ENERGY SERVICE RATE LE</b>					
<b>Customers</b>		1,961		\$ -	\$ -
Minimum and Partial Month Billings					\$ -
<b>kWh</b>			3,274,415	\$ 0.06461	\$ 211,560
Minimum and Partial Month Billings					\$ (0)
	<b>TOTAL</b>	<u>1,961</u>	<u>3,274,415</u>		<u>\$ 211,560</u>
					1.000004727
	<b>TOTAL AFTER APPLICATION OF CORRECTION FACTOR</b>				<u>\$ 211,559</u>
<b>REVENUE ADJUSTMENTS:</b>					
Fuel Adjustment Clause Billings					\$ (739)
Demand Side Management Billings					\$ -
Environmental Cost Recovery Surcharge Billings					\$ 11,161
Total Revenue Adjustments					<u>\$ 10,422</u>
	<b>Total Test Year Adjusted Revenues</b>				<u>\$ 221,981</u>

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	Customers	Demand	kWh's	Unit Charges	Current Rates	Calculated Revenue
<b>TRAFFIC ENERGY SERVICE RATE TE</b>						
<b>Customers</b>	11,558			\$ 3.25	\$	37,564
Minimum and Partial Month Billings					\$	179
<b>kWh</b>			3,105,171	\$ 0.07658	\$	237,793
Minimum and Partial Month Billings					\$	1
<b>TOTAL</b>	<u>11,558</u>		<u>3,105,171</u>		\$	<u>275,537</u>
						1.000007259
<b>TOTAL AFTER APPLICATION OF CORRECTION FACTOR</b>					\$	<u>275,535</u>
<b>REVENUE ADJUSTMENTS:</b>						
<b>Fuel Adjustment Clause Billings</b>					\$	(259)
<b>Demand Side Management Billings</b>					\$	-
<b>Environmental Cost Recovery Surcharge Billings</b>					\$	<u>11,113</u>
<b>Total Revenue Adjustments</b>					\$	<u>10,854</u>
<b>Total Test Year Adjusted Revenues</b>					\$	<u><u>286,389</u></u>



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	Number of Installed Lights		Present Rates		Base Period Revenue
<b>LIGHTING SERVICE LS</b>					
<b>Sheet No. 35</b>					
Overhead Service					
High Pressure Sodium					
Cobra Head, 16000 Lumens	76,130	\$	12.82	\$	975,987
Cobra Head, 28500 Lumens	107,150	\$	15.08	\$	1,615,822
Cobra Head, 50000 Lumens	66,091	\$	17.38	\$	1,148,662
Directional, 16000 Lumens	4,834	\$	13.77	\$	66,564
Directional, 50000 Lumens	153,726	\$	18.21	\$	2,799,350
Open Bottom, 9500 Lumens	39,140	\$	10.86	\$	425,060
Metal Halide					
Directional, 12000 Lumens	251	\$	12.79	\$	3,210
Directional, 32000 Lumens	4,185	\$	18.68	\$	78,176
Directional, 107800 Lumens	4,521	\$	39.60	\$	179,032

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	Number of Installed Lights		Present Rates		Base Period Revenue
<b>LIGHTING SERVICE LS</b>					
<b>Sheet No. 35.1</b>					
Underground Service					
High Pressure Sodium					
Colonial, 4-Sided, 5800 Lumens	2,654	\$	19.79	\$	52,523
Colonial, 4-Sided, 9500 Lumens	24,705	\$	20.49	\$	506,205
Acorn, 5800 Lumens	398	\$	20.18	\$	8,032
Acorn, 9500 Lumens	21,723	\$	22.56	\$	490,071
London, 5800 Lumens	625	\$	35.20	\$	22,000
London, 9500 Lumens	2,306	\$	36.07	\$	83,177
Victorian, 5800 Lumens	530	\$	32.93	\$	17,453
Victorian, 9500 Lumens	2,285	\$	34.99	\$	79,952
Victorian/London Bases	3,825	\$	3.56	\$	13,617
Cobra Head, 16000 Lumens	221	\$	26.35	\$	5,823
Cobra Head, 28500 Lumens	4,870	\$	28.45	\$	138,552
Cobra Head, 50000 Lumens	400	\$	34.03	\$	13,612
Contemporary, 16000 Lumens, Fixture Only	-	\$	16.46	\$	-
Contemporary, 28500 Lumens, Fixture Only	24	\$	18.28	\$	439
Contemporary, 50000 Lumens, Fixture Only	173	\$	22.32	\$	3,861
Contemporary, 16000 Lumens, Fixture with Decorative Smooth Pole	637	\$	29.89	\$	19,040
Contemporary, 28500 Lumens, Fixture with Decorative Smooth Pole	2,114	\$	32.86	\$	69,466
Contemporary, 50000 Lumens, Fixture with Decorative Smooth Pole	4,470	\$	38.39	\$	171,603

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	Number of Installed Lights	Present Rates	Base Period Revenue
<b>LIGHTING SERVICE LS</b>			
<b>Sheet No 35.2</b>			
Underground, continued			
High Pressure Sodium			
Dark Sky, 4000 Lumens, Fixture with Decorative Smooth Pole	417	\$ 23.89	\$ 9,962
Dark Sky, 9500 Lumens, Fixture with Decorative Smooth Pole	48	\$ 24.90	\$ 1,195
Metal Halide			
Contemporary, 12000 Lumens, Fixture Only	-	\$ 14.06	\$ -
Contemporary, 12000 Lumens, Fixture with Decorative Smooth Pole	211	\$ 23.83	\$ 5,028
Contemporary, 32000 Lumens, Fixture Only	48	\$ 20.46	\$ 982
Contemporary, 32000 Lumens, Fixture with Decorative Smooth Pole	488	\$ 30.21	\$ 14,742
Contemporary, 107800 Lumens, Fixture Only	24	\$ 42.56	\$ 1,021
Contemporary, 107800 Lumens, Fixture with Decorative Smooth Pole	156	\$ 52.31	\$ 8,160
Existing Poles/Bases Billed Under Corresponding RLS Rates:			
Wood Pole installed before 7/1/2004 (RLS Sheet No. 36.1)	62,547	\$ 2.06	\$ 128,847
Wood Pole installed before 3/1/2010 (RLS Sheet No. 36.1)	5,073	\$ 11.31	\$ 57,376
10' Smooth Pole (RLS Sheet No. 36.1)	-	\$ 10.81	\$ -
10' Fluted Pole (RLS Sheet No. 36.1)	36	\$ 12.90	\$ 464
Old Town Bases (RLS Sheet No. 36.1)	156	\$ 3.47	\$ 541
Chesapeake Bases (RLS Sheet No. 36.1)	872	\$ 3.73	\$ 3,253
Partial month billings and billing corrections			\$ 3,451
<b>Total Lighting Service</b>	<b>529,380</b>		<b>\$ 9,222,311</b>
			0.990623389
<b>TOTAL AFTER APPLICATION OF CORRECTION FACTOR</b>			<b>\$ 9,309,603</b>
<b>PRO FORMA REVENUE ADJUSTMENTS:</b>			
Fuel Adjustment Clause Billings			\$ (14,841)
Environmental Cost Recovery Surcharge Billings			\$ 275,871
<b>Total Pro Forma Revenue Adjustments</b>			<b>\$ 261,030</b>
<b>Total Test Year Adjusted Revenues</b>			<b>\$ 9,570,633</b>

Louisville Gas and Electric Company

Case No. 2014-00372

Base Period Revenues by Rate Schedule at Present Rates for the Twelve Months Ended February 28, 2015  
Electric Operations

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):

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	Number of Installed Lights	Present Rates	Base Period Revenue
<b>RESTRICTED LIGHTING SERVICE</b>			
<b>Sheet No. 36</b>			
Overhead Service			
Mercury Vapor			
Cobra/Open Bottom, 8000 Lumens	47,352	\$ 9.57	\$ 453,159
Cobra Head, 8000 Lumens	59	\$ 11.13	\$ 657
Cobra Head, 13000 Lumens	46,028	\$ 10.96	\$ 504,467
Cobra Head, 25000 Lumens	45,360	\$ 13.51	\$ 612,814
Cobra Head, 60000 Lumens	529	\$ 27.69	\$ 14,648
Directional, 25000 Lumens	9,052	\$ 15.54	\$ 140,668
Directional, 60000 Lumens	4,227	\$ 28.89	\$ 122,118
Open Bottom, 4000 Lumens	914	\$ 8.14	\$ 7,440
Metal Halide			
Directional, 12000 Lumens, Fixture and Wood Pole	24	\$ 15.07	\$ 362
Directional, 32000 Lumens, Fixture and Wood Pole	636	\$ 20.97	\$ 13,337
Directional, 32000 Lumens, Fixture and Ornamental Pole	24	\$ 28.42	\$ 682
Directional, 107800 Lumens, Fixture and Wood Pole	714	\$ 42.78	\$ 30,545

**Louisville Gas and Electric Company**

**Case No. 2014-00372**

**Base Period Revenues by Rate Schedule at Present Rates for the Twelve Months Ended February 28, 2015  
Electric Operations**

DATA:  BASE PERIOD  FORECAST PERIOD  
 TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
 WORK PAPER REFERENCE NO(S):

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 Witness: M.J. Blake

	Number of Installed Lights		Present Rates		Base Period Revenue
<b>RESTRICTED LIGHTING SERVICE</b>					
<b>Sheet No. 36.1</b>					
Overhead Service continued					
Wood Pole Installed before 3/1/2010	441	\$	11.31	\$	4,988
Wood Pole Installed before 7/1/2004	19,943	\$	2.06	\$	41,083
Underground Service					
High Pressure Sodium					
Cobra/Contemporary, 16000 Lumens	6,123	\$	24.89	\$	152,401
Cobra/Contemporary, 28500 Lumens	24,108	\$	27.34	\$	659,113
Cobra/Contemporary, 50000 Lumens	26,869	\$	31.40	\$	843,687
Coach/Acorn, 5800 Lumens					
Coach/Acorn, 5800 Lumens	15,797	\$	14.17	\$	223,843
Coach/Acorn, 9500 Lumens	200,731	\$	17.19	\$	3,450,566
Coach/Acorn, 5800 Lumens	27,130	\$	22.15	\$	600,930
Contemporary, 120000 Lumens, Fixture Only					
Contemporary, 120000 Lumens, Fixture Only	132	\$	41.43	\$	5,469
Contemporary, 120000 Lumens, Fixture and Decorative Smooth Pole	199	\$	72.55	\$	14,437
Acorn, Bronze, 9500 Lumens					
Acorn, Bronze, 9500 Lumens	442	\$	23.68	\$	10,467
Acorn, Bronze, 16000 Lumens	1,326	\$	24.77	\$	32,845
Victorian, 5800 Lumens					
Victorian, 5800 Lumens	542	\$	19.38	\$	10,504
Victorian, 9500 Lumens	2,889	\$	20.35	\$	58,791
London, 5800 Lumens					
London, 5800 Lumens	1,244	\$	19.53	\$	24,295
London, 9500 Lumens	971	\$	20.82	\$	20,216

**Louisville Gas and Electric Company**

**Case No. 2014-00372**

**Base Period Revenues by Rate Schedule at Present Rates for the Twelve Months Ended February 28, 2015**  
**Electric Operations**

DATA:  BASE PERIOD  FORECAST PERIOD  
 TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
 WORK PAPER REFERENCE NO(S):

Schedule M-1.3-E  
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	Number of Installed Lights	Present Rates	Base Period Revenue
<b>RESTRICTED LIGHTING SERVICE</b>			
<b>Sheet No. 36.2</b>			
Underground Service, continued			
High Pressure Sodium			
London, 5800 Lumens	482	\$ 33.22	\$ 16,012
London, 9500 Lumens	2,533	\$ 34.09	\$ 86,350
Victorian, 5800 Lumens	155	\$ 32.26	\$ 5,000
Victorian, 9500 Lumens	120	\$ 34.33	\$ 4,120
Victorian/London Bases			
Old Town	918	\$ 3.47	\$ 3,185
Chesapeake	2,340	\$ 3.73	\$ 8,728
Victorian/London Bases (LS Sheet No. 35.1)	2,868	\$ 3.56	\$ 10,210
Poles			
10" Smooth Pole	1,878	\$ 10.81	\$ 20,301
10" Fluted Pole	3,324	\$ 12.90	\$ 42,880
Mercury Vapor			
Cobra Head, 8000 Lumens	639	\$ 17.42	\$ 11,131
Cobra Head, 13000 Lumens	6,398	\$ 19.20	\$ 122,842
Cobra Head, 25000 Lumens	6,172	\$ 22.95	\$ 141,647
Cobra Head, 25000 Lumens (State of KY Pole)	-	\$ 22.94	\$ -
Coach, 4000 Lumens	1,144	\$ 12.45	\$ 14,243
Coach, 8000 Lumens	16,808	\$ 14.24	\$ 239,346
Incandescent			
Continental Jr., 1500 Lumens	199	\$ 9.02	\$ 1,795
Continental Jr., 6000 Lumens	470	\$ 13.12	\$ 6,166
Partial month billings and billing corrections			\$ 9,152
<b>Total Restricted Lighting Service</b>	498,542		\$ 8,797,640
			<u>0.990623389</u>
<b>TOTAL AFTER APPLICATION OF CORRECTION FACTOR</b>			\$ 8,880,913
<b>PRO FORMA REVENUE ADJUSTMENTS:</b>			
<b>Fuel Adjustment Clause Billings</b>			\$ (21,030)
<b>Environmental Cost Recovery Surcharge Billings</b>			\$ 294,682
<b>Total Test Year Adjusted Revenues</b>			\$ <u>9,154,565</u>
<b>Total LS and RLS Adjusted Revenues</b>			\$ <u>18,725,198</u>

**Louisville Gas and Electric Company**  
**Case No. 2014-00372**  
**Base Period Revenues at Current Rates**  
**for the Twelve Months Ended February 28, 2015**

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):

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Rate Class	Total Revenue at Present Rates	
Residential Gas Service (RGS)	\$	227,717,813
Commercial Gas Service (CGS)	\$	98,004,740
Industrial Gas Service (IGS)	\$	9,836,067
As Available Gas Service (AAGS)	\$	2,390,755
Firm Transportation (FT)	\$	6,129,515
Special Contract Intra-Company Sales	\$	5,697,194
Special Contract Intra-Company Transportation	\$	1,365,692
Special Contract	\$	191,191
Distributed Generation Gas Service (DGGS)	\$	-
<b>TOTAL</b>	<b>\$</b>	<b>351,332,968</b>

**Louisville Gas and Electric Company**  
**Case No. 2014-00372**  
**Average Bill by Rate Class**  
**Current Rate**

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE M-1.2-G  
Page 1 of 1  
Witness: M. J. Blake

	Customer Months	Billed Mcf	Average Consumption Mcf	Annual Revenue at Current Rates	Average Current Bill
Residential Gas Service (RGS)	3,520,146	21,173,316	6.01	\$ 227,717,813	\$ 64.69
Commercial Gas Service (CGS)	294,579	10,989,461	37.31	\$ 98,004,740	\$ 332.69
Industrial Gas Service (IGS)	2,969	1,356,161	456.77	\$ 9,836,067	\$ 3,312.92
As Available Gas Service (AAGS)	87	0	0.00	\$ 2,390,755	\$ 27,479.94
Firm Transportation (FT)	902	11,473,645	12,720.23	\$ 6,129,515	\$ 6,795.47
Special Contract Intra-Company Sales	18	449,637	24,979.81	\$ 5,697,194	\$ 316,510.78
Special Contract Intra-Company Transportation	12	1,474,091	122,840.89	\$ 1,365,692	\$ 113,807.67
Special Contract	12	533,513	44,459.40	\$ 191,191	\$ 15,932.62
Distributed Generation Gas Service (DGGS)	0	0	0	\$ -	\$ -



**Louisville Gas and Electric Company**  
**Case No. 2014-00372**  
**Summary of Gas Revenue**  
**Base Period Sales for the Twelve Months Ended February 28, 2015**

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):  
30 Year Normalized with Adjustments

SCHEDULE M-1.3-G  
PAGE 1 OF 8  
WITNESS: M. J. BLAKE

Rate Class	Base Rate Revenue	GLT Revenue	GSC Revenue	DSM Revenue	Total Current Revenue
Residential Gas Service - Rate RGS	\$ 103,441,721	\$ 7,159,122	\$ 116,293,768	\$ 2,475,495	\$ 229,370,105
Commercial Gas Service - Rate CGS	34,570,524	2,970,973	60,505,993	582,829	98,630,318
Industrial Gas Service - Rate IGS	2,968,583	222,605	6,671,854	-	9,863,043
As-Available Gas Service - Rate AAGS	248,174	57,899	2,080,299	4,108	2,390,480
Total Firm Transportation Service (Non-Standby) Rate FT	5,189,713	-	375,907	682,810	6,248,430
Total Rate PS-FT	59,035	-	-	-	59,035
Special Contract - Intra-Company Sales	3,157,907	707.6	2,538,579	0	5,697,194
Special Contract - Intra-Company Transportation	1,346,970	0	48,904	0	1,395,873
Special Contract	153,288	0	9,324	30,079	192,691
Subtotal Sales to Ultimate Consumers and Inter-Company	<u>\$ 151,135,916</u>	<u>\$ 10,411,306</u>	<u>\$ 188,524,628</u>	<u>\$ 3,775,319</u>	<u>\$ 353,847,169</u>
LPC	\$ 1,234,768				1,234,768
Miscellaneous Revenue	310,022				310,022
Total Sales to Ultimate Consumers and Inter-Company	<u>\$ 152,680,706</u>	<u>\$ 10,411,306</u>	<u>\$ 188,524,628</u>	<u>\$ 3,775,319</u>	<u>\$ 355,391,959</u>

Louisville Gas and Electric Company  
Case No. 2014-00372  
Calculation of Base Period Gas Revenues  
Base Period Sales for the Twelve Months Ended February 28, 2015

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):  
30 Year Normalized with Adjustments

SCHEDULE M-1.3-G  
Page 2 of 8  
WITNESS: M. J. BLAKE

Rate Class	Customers	MCF	Present Rates	Calculated Revenue @ Present Rates
<b><u>RATE RGS:</u></b>				
<b>Residential Gas Service Rate RGS</b>				
Basic Service Charge for the 12-Month Period	3,520,146		\$ 13.50	\$ 47,521,971
Distribution Cost Component (MCF)		21,173,316	\$ 2.64190	\$ 55,937,783
Billing Adjustments				\$ (18,025)
<b>Subtotal</b>		<b>21,173,316</b>		<b>\$ 103,441,729</b>
Correction Factor			1.000000	
<b>Subtotal Rate RGS after application of Correction Factor</b>				<b>\$ 103,441,721</b>
Gas Line Tracker				\$ 7,159,122
Gas Supply Clause				\$ 116,293,759
Demand-Side Management				\$ 2,475,495
Weather Normalization Adjustment				\$ (1,652,283)
<b>Total Residential Gas Service Rate RGS</b>				<b>\$ <u>227,717,813</u></b>

Louisville Gas and Electric Company  
Case No. 2014-00372  
Calculation of Base Period Gas Revenues  
Base Period Sales for the Twelve Months Ended February 28, 2015

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):  
30 Year Normalized with Adjustments

SCHEDULE M-1.3-G  
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WITNESS: M. J. BLAKE

Rate Class	Customers	MCF	Off-Peak MCF	Present Rates	Calculated Revenue @ Present Rates
<b><u>RATE CGS:</u></b>					
<b>Firm Commercial Gas Service Rate CGS</b>					
Customers for the 12-Month Period					
Basic Service Charge (meters < 5000 cfh)	283,026			\$ 35.00	\$ 9,905,907
Basic Service Charge (meters 5000 cfh or >)	11,553			\$ 175.00	\$ 2,021,792
Distribution Cost Component					
On Peak Mcf		10,136,304		\$ 2.09990	\$ 21,285,225
Off Peak Mcf			853,156	\$ 1.59990	\$ 1,364,965
Billing Adjustments					\$ (7,387)
<b>Gas Transportation Service/Firm Balancing Service Rider to Rate CGS</b>					
Administrative Charges	0			\$ 400.00	\$ -
Pool Manager Charges	0			\$ 75.00	\$ -
Distribution Cost Component					
On Peak Mcf		0		\$ 2.09990	\$ -
Off Peak Mcf			0	\$ 1.59990	\$ -
<b>Subtotal</b>		<b>10,136,304</b>	<b>853,156</b>		<b>\$ 34,570,502</b>
Correction Factor				0.999999	
<b>Subtotal Rate CGS after application of Correction Factor</b>					<b>\$ 34,570,524</b>
Gas Line Tracker					\$ 2,970,973
Gas Supply Clause					\$ 60,506,000
Demand-Side Management					\$ 582,829
Weather Normalization Adjustment					\$ (625,585)
<b>Total Commercial Gas Service Rate CGS</b>		<b>Total 10,989,461</b>			<b>\$ 98,004,740</b>

Louisville Gas and Electric Company  
Case No. 2014-00372  
Calculation of Base Period Gas Revenues  
Base Period Sales for the Twelve Months Ended February 28, 2015

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):  
30 Year Normalized with Adjustments

SCHEDULE M-1.3-G  
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WITNESS: M. J. BLAKE

Rate Class	Customers	MCF	Off-Peak MCF	Present Rates	Calculated Revenue @ Present Rates
<b><u>RATE IGS:</u></b>					
<b>Firm Industrial Gas Service Rate IGS</b>					
Customers for the 12-Month Period					
Basic Service Charge (meters < 5000 cfh)	1,638			\$ 35.00	\$ 57,314
Basic Service Charge (meters 5000 cfh or >)	1,331			\$ 175.00	\$ 233,003
Distribution Cost Component					
On Peak Mcf		809,858		\$ 2.14520	\$ 1,737,307
Off Peak Mcf			382,946	\$ 1.64520	\$ 630,022
Billing Adjustments					\$ (502)
<b>Gas Transportation Service/Firm Balancing Service Rider to Rate IGS</b>					
Administrative Charges	25			\$ 400.00	\$ 10,000
Pool Manager Charges	25			\$ 75.00	\$ 1,875
Distribution Cost Component					
On Peak Mcf		111,287		\$ 2.14520	\$ 238,733
Off Peak Mcf			52,071	\$ 1.64520	\$ 85,666
<b>Subtotal</b>		<b>921,145</b>	<b>435,016</b>		<b>\$ 2,993,419</b>
Correction Factor				1.000116	
<b>Subtotal Rate IGS after application of Correction Factor</b>					<b>\$ 2,993,072</b>
Gas Line Tracker					\$ 221,754
Gas Supply Clause					\$ 6,621,242
<b>Total Industrial Gas Service Rate IGS</b>		<b>Total 1,356,161</b>			<b>\$ 9,836,067</b>

Louisville Gas and Electric Company  
Case No. 2014-00372  
Calculation of Base Period Gas Revenues  
Base Period Sales for the Twelve Months Ended February 28, 2015

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):  
30 Year Normalized with Adjustments

SCHEDULE M-1.3-G  
Page 5 of 8  
WITNESS: M. J. BLAKE

Rate Class	Customers	MCF	Off-Peak MCF	Present Rates	Calculated Revenue @ Present Rates
<b><u>RATE AAGS:</u></b>					
<b>As Available Gas Service Rate AAGS</b>					
Basic Service Charge for the 12-Month Period	87			\$ 275.00	\$ 23,925
Distribution Cost Component		369,051		\$ 0.60860	\$ 224,604
Billing Adjustments					\$ (80)
<b>Subtotal</b>		<b>369,051</b>			<b>\$ 248,449</b>
Correction Factor				1.000000	
<b>Subtotal Rate AAGS after application of Correction Factor</b>					<b>\$ 248,449</b>
Gas Line Tracker				\$	57,899
Gas Supply Clause				\$	2,080,299
Demand-Side Management				\$	4,108
<b>Total As Available Gas Service Rate AAGS</b>					<b>\$ 2,390,755</b>

Louisville Gas and Electric Company  
Case No. 2014-00372  
Calculation of Base Period Gas Revenues  
Base Period Sales for the Twelve Months Ended February 28, 2015

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):  
30 Year Normalized with Adjustments

SCHEDULE M-1.3-G  
Page 6 of 8  
WITNESS: M. J. BLAKE

Rate Class	Customers	MCF	Present Rates	Calculated Revenue @ Present Rates
<b><u>RATE FT:</u></b>				
<b>Firm Transportation Service (Transportation Only) Rate FT</b>				
Administrative Charges	902		\$ 400.00	\$ 360,800
Distribution Cost Component		11,359,862	\$ 0.43000	\$ 4,884,740
Sales		238	\$ 0.43000	\$ 102
Utilization Charge for Daily Imbalances:				
Daily Storage Charge		6,194,517	\$ 0.01833	\$ 113,545
Billing Adjustments				\$ (302,026)
<b>Subtotal</b>				<b>\$ 5,057,162</b>
Correction Factor			0.995659	
<b>Subtotal Rate FT after application of Correction Factor</b>				<b>\$ 5,079,211</b>
Gas Supply Clause				\$ 305,546
Demand-Side Management				\$ 682,808
<b>Total Firm Transportation (Non-Standby) Rate FT</b>				<b>\$ 6,067,565</b>
<b><u>RATE PS-FT:</u></b>				
<b>Pooling Service Rate PS - FT</b>				
Administrative Charges	826		\$ 75.00	\$ 61,950
<b>Total Rate PS-FT</b>				<b>\$ 61,950</b>
<b>Total Firm Transportation (Non-Standby) Rate FT</b>				<b>\$ 6,129,515</b>

Louisville Gas and Electric Company  
Case No. 2014-00372  
Calculation of Base Period Gas Revenues  
Base Period Sales for the Twelve Months Ended February 28, 2015

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):  
30 Year Normalized with Adjustments

SCHEDULE M-1.3-G  
Page 7 of 8  
WITNESS: M. J. BLAKE

Rate Class	Customers	MCF	Present Rates	Calculated Revenue @ Present Rates
<b><u>INTRA-COMPANY SPECIAL CONTRACTS</u></b>				
<b>Intra-Company Special Contract - Sales Service</b>				
Customers for the 12-Month Period	18		\$ 175.00	\$ 3,150
Distribution Cost Component		449,637 Mcf	\$ 0.32100	\$ 144,333
Demand Charge		\$ 277,200 Mcfd	\$ 1.0860	\$ 3,010,392
<b>Subtotal</b>			<b>\$</b>	<b>\$ 3,157,875</b>
Gas Line Tracker			\$	708
Gas Supply Clause			\$	2,538,611
<b>Total Intra-Company Special Contract - Sales Service</b>			<b>\$</b>	<b>\$ 5,697,194</b>
<b>Intra-Company Special Contract - Rate FT Customer</b>				
Monthly Transport Customer Charge	12		\$ 781.00	\$ 9,372
Distribution Cost Component		1,474,091 Mcf	\$ 0.04870	\$ 71,788
Demand Charge		518,400 Mcfd	\$ 2.43	\$ 1,259,712
Utilization Charge for Daily Imbalances: Daily Storage Charge		74,026	\$ 0.18330	\$ 13,569
<b>Subtotal</b>			<b>\$</b>	<b>\$ 1,354,441</b>
UCDI Charge - Daily Demand (current)		74,263	\$ 0.15150	\$ 11,251
<b>Total Intra-Company Special Contract - Rate FT Customer</b>			<b>\$</b>	<b>\$ 1,365,692</b>

Louisville Gas and Electric Company  
Case No. 2014-00372  
Calculation of Base Period Gas Revenues  
Base Period Sales for the Twelve Months Ended February 28, 2015

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):  
30 Year Normalized with Adjustments

SCHEDULE M-1.3-G  
Page 8 of 8  
WITNESS: M. J. BLAKE

Rate Class	Customers	MCF	Present Rates	Calculated Revenue @ Present Rates
<b><u>SPECIAL CONTRACTS - TRANSPORTATION SERVICE</u></b>				
<b>Special Contract</b>				
Customer Charges	12		\$ 275.00	\$ 3,300
Administrative Charges	12		\$ 275.00	\$ 3,300
Distribution Charge		533,513 Mcf	\$ 0.10490	\$ 55,965
Demand Charge		28,350 Mcfd	\$ 2.75	\$ 77,963
Utilization Charge for Daily Imbalances:				
Daily Storage Charge		61,432	\$ 0.18330	\$ 11,260
Gas Supply Clause			\$	9,324
Demand-Side Management			\$	30,079
<b>Total Special Contracts</b>			<b>\$</b>	<b>\$ 191,191</b>



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Case No. 2014-00372**

Forecast Period Revenues At Current and Proposed Rates  
for the Twelve Months Ended June 30, 2016

Electric Operations

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE M-2.1-E  
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Witness: M.J.Blake

Rate Class	Total Revenue at Present Rates	Total Revenue at Proposed Rates	Change in Total Revenue	Percent Change in Total Revenue
Residential Service	\$ 436,027,011	\$ 447,935,868	\$ 11,908,857	2.73%
Residential TOD Energy Service (current LEV)	\$ 31,170	\$ 34,182	\$ 3,012	9.66%
General Service	\$ 154,856,602	\$ 159,069,627	\$ 4,213,025	2.72%
Primary Service-Secondary	\$ 179,920,400	\$ 184,825,930	\$ 4,905,530	2.73%
Primary Service- Primary	\$ 13,517,486	\$ 13,881,275	\$ 363,789	2.69%
Time-of-Day Secondary Service	\$ 86,270,519	\$ 88,618,251	\$ 2,347,732	2.72%
Time-of-Day Primary Service	\$ 153,205,443	\$ 157,392,804	\$ 4,187,361	2.73%
Retail Transmission Service	\$ 55,631,555	\$ 57,152,362	\$ 1,520,807	2.73%
Fluctuating Load Service	\$ -	\$ -	\$ -	0.00%
Lighting Energy Service	\$ 252,419	\$ 259,305	\$ 6,886	2.73%
Traffic Energy Service	\$ 300,152	\$ 308,328	\$ 8,176	2.72%
Lighting Service & Restricted Lighting Service	\$ 18,994,751	\$ 19,512,646	\$ 517,895	2.73%
Curtable Service Riders	\$ (3,438,312)	\$ (3,438,312)	\$ -	0.00%
Special Contracts	\$ 10,889,812	\$ 11,187,554	\$ 297,742	2.73%
Sales to Ultimate Consumers	\$ 1,106,459,008	\$ 1,136,739,820	\$ 30,280,812	2.74%
Other Operating Revenues:				
Late Payment Charge	\$ 2,474,607	\$ 2,474,607	\$ -	0%
Electric Service Revenues	\$ 2,325,202	\$ 2,325,202	\$ -	0%
Rent from Electric Property	\$ 3,744,845	\$ 3,744,845	\$ -	0%
Other Miscellaneous Revenue	\$ 6,625,945	\$ 6,625,945	\$ -	0%
<b>TOTAL</b>	<u>\$ 1,121,629,607</u>	<u>\$ 1,151,910,419</u>	<u>\$ 30,280,812</u>	2.70%

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Case No. 2014-00372**

**Average Bill Comparison by Rate Class**

**Current vs. Proposed Rates**

**Electric Operations**

DATA:  BASE PERIOD  FORECAST PERIOD  
 TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
 WORK PAPER REFERENCE NO(S):

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 Witness: M.J. Blake

	Customers	kWh Billed	Average Consumption, kWh	Annual Revenue at Current Rates	Average Current Bill	Revenue Increase	Annual Revenue at Proposed Rates	Average Proposed Bill	Change in Average Bill	Percent Change in Average Bill
Residential Service Rate RS	4,337,986	4,266,714,109	984	\$ 436,027,011	\$ 100.51	\$ 11,908,857	\$ 447,935,868	\$ 103.26	\$ 2.75	2.73%
Residential Time of Day Energy Service Rate RTODE	243	331,353	1,364	\$ 31,170	\$ 128.27	\$ 3,012	\$ 34,182	\$ 140.67	\$ 12.40	9.66%
Residential Time of Day Demand Service Rate RTODC	-	-		\$ -	-	\$ -	-	-	-	0.00%
General Service Rate GS	535,170	1,384,842,707	2,588	\$ 154,856,602	\$ 289.36	\$ 4,213,025	\$ 159,069,627	\$ 297.23	\$ 7.87	2.72%
Power Service Secondary	33,546	1,965,916,065	58,604	\$ 179,920,400	\$ 5,363.39	\$ 4,905,530	\$ 184,825,930	\$ 5,509.63	\$ 146.24	2.73%
Power Service Primary	876	1,62,948,372	186,014	\$ 13,517,486	\$ 15,430.92	\$ 363,789	\$ 13,881,275	\$ 15,846.20	\$ 415.28	2.69%
Power Service Rate PS	34,422	2,128,864,437	61,846	\$ 193,437,886	\$ 5,619.60	\$ 5,269,319	\$ 198,707,205	\$ 5,772.68	\$ 153.08	2.72%
Time of Day Secondary Service Rate TODS	3,830	1,040,406,894	271,647	\$ 86,270,519	\$ 22,524.94	\$ 2,347,732	\$ 88,618,251	\$ 23,137.92	\$ 612.98	2.72%
Commercial time of day primary	474	372,651,050	786,184	\$ 29,938,183	\$ 63,160.72	\$ (1,338,789)	\$ 28,599,394	\$ 60,336.27	\$ (2,824.44)	-4.47%
Industrial time of day primary	842	1,670,443,749	1,983,900	\$ 123,267,260	\$ 146,398.17	\$ 5,526,150	\$ 128,793,410	\$ 152,961.29	\$ 6,563.12	4.48%
Time of Day Primary Service Rate TODP	1,316	2,043,094,799	1,552,504	\$ 153,205,443	\$ 116,417.51	\$ 4,187,361	\$ 157,392,804	\$ 119,599.40	\$ 3,181.89	2.73%
Retail Transmission Service Rate RTS	144	876,840,985	6,089,174	\$ 55,631,555	\$ 386,330.24	\$ 1,520,807	\$ 57,152,362	\$ 396,891.40	\$ 10,561.16	2.73%
Curtailable Service Rider Rate CSR10	24	-		\$ (3,438,312)	\$ (143,263.00)	\$ -	\$ (3,438,312)	\$ (143,263.00)	\$ -	
Special Contracts	36	167,447,000	4,651,306	\$ 10,889,812	\$ 302,494.78	\$ 297,742	\$ 11,187,554	\$ 310,765.39	\$ 8,270.61	2.73%
Lighting Energy Service Rate LE	1,872	3,442,738	1,839	252,419	\$ 134.84	\$ 6,886	259,305	\$ 138.52	\$ 3.68	2.73%
Traffic Lighting Energy Service Rate TE	10,860	3,103,723	286	300,152	\$ 27.64	\$ 8,176	308,328	\$ 28.39	\$ 0.75	2.72%
All Outdoor Lighting Service Rates LS & RLS	1,024,556	123,147,808	120	18,994,751	\$ 18.54	\$ 517,895	19,512,646	\$ 19.04	\$ 0.50	2.73%

**Louisville Gas and Electric Company**  
**Case No. 2014-00372**  
**Summary of Proposed Revenue Increase**  
**Forecast Period Sales for the Twelve Months Ended June 30, 2016**  
**Electric Operations**

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORK PAPER REFERENCE NO(S):

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Witness: M.J. Blake

	Revenue Adjusted to as Billed Basis	Adjustment to Remove Fuel Adjustment Clause Billings	Adjustment to Remove DSM Billings	Adjustment to Remove ECR Billings	Test Year Base Revenues, As Billed	Adjustment to Reflect Removal of Base Rate ECR Revenues	Adjustment to Reflect Redundant Capacity Rider Revenues	Adjustment to Reflect Power Factor Revenue Credits	Adjusted Billings Net of ECR at Current Rates
Residential Service - RS	\$ 436,027,011	\$ (827,983)	\$ 7,942,641	\$ 37,698,882	\$ 391,213,471	\$ (5,717,397)	\$ -	\$ -	\$ 385,496,074
Residential Time of Day Energy - RTODE	31,170	(39)	370	1,757	29,082	(444)	-	-	28,638
Residential Time of Day Demand - RTODD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Service Rate	\$ 154,856,602	\$ (360,951)	\$ 2,603,571	\$ 12,470,175	\$ 140,143,807	\$ (2,312,687)	\$ -	\$ -	\$ 137,831,120
Power Service Rate									
Power Service Rate PS - Secondary	\$ 179,920,400	\$ (521,202)	\$ 3,703,933	\$ 17,790,883	\$ 158,946,786	\$ (2,420,274)	\$ -	\$ -	\$ 156,526,512
Power Service Rate PS - Primary	13,517,486	(37,281)	307,902	1,472,676	11,774,189	(197,438)	-	-	11,576,751
Total Power Service	\$ 193,437,886	\$ (558,483)	\$ 4,011,835	\$ 19,263,559	\$ 170,720,975	\$ (2,617,712)	\$ -	\$ -	\$ 168,103,263
Time of Day Secondary Service TODS	\$ 86,249,459	\$ (270,983)	\$ 1,965,777	\$ 9,427,672	\$ 75,126,993	\$ (1,084,253)	\$ 21,060	\$ -	\$ 74,063,800
Time of Day Primary Service TODP									
Commercial time of day primary	29,938,183	(88,079)	704,109	3,368,651	25,953,502	(351,843)	-	-	25,601,659
Industrial time of day primary	123,267,260	(495,205)	3,151,617	15,216,647	105,394,201	(1,610,913)	-	-	103,783,288
Total Time of Day Primary Service	\$ 153,205,443	\$ (583,284)	\$ 3,855,726	\$ 18,585,298	\$ 131,347,703	\$ (1,962,756)	\$ -	\$ -	\$ 129,384,947
Retail Transmission Service -- RTS	\$ 55,631,555	\$ (258,694)	\$ -	\$ 8,051,886	\$ 47,838,363	\$ (541,227)	\$ -	\$ -	\$ 47,297,136
Curtable Service Riders - CSR10	\$ (3,438,312)	\$ -	\$ -	\$ -	\$ (3,438,312)	\$ -	\$ -	\$ -	\$ (3,438,312)
Special Contract -- Customer #1	\$ 7,240,873	\$ (44,645)	\$ -	\$ 990,192	\$ 6,295,326	\$ (62,269)	\$ -	\$ (148,648)	\$ 6,084,409
Special Contract -- Customer #2	3,797,587	(23,805)	-	522,424	3,298,968	(17,469)	-	-	3,281,499
Lighting Energy -- LE	\$ 252,419	\$ (1,707)	\$ -	\$ 31,691	\$ 222,435	\$ -	\$ -	\$ -	\$ 222,435
Traffic Lighting Energy -- TE	\$ 300,152	\$ (1,270)	\$ -	\$ 28,445	\$ 272,977	\$ -	\$ -	\$ -	\$ 272,977
All Outdoor Lighting -- LS & RL	\$ 18,994,751	\$ (101,414)	\$ -	\$ 1,080,586	\$ 18,015,579	\$ -	\$ -	\$ -	\$ 18,015,579
<b>TOTAL ULTIMATE CONSUMERS</b>	<b>\$ 1,106,586,596</b>	<b>\$ (3,033,258)</b>	<b>\$ 20,379,920</b>	<b>\$ 108,152,567</b>	<b>\$ 981,087,367</b>	<b>\$ (14,316,214)</b>	<b>\$ 21,060</b>	<b>\$ (148,648)</b>	<b>\$ 966,643,565</b>
Other Operating Revenues:									
Late Payment Charges	\$ 2,474,607				\$ 2,474,607				\$ 2,474,607
Electric Service Revenue	\$ 2,325,202				\$ 2,325,202				\$ 2,325,202
Other Rent from Elec Property	\$ 3,744,845				\$ 3,744,845				\$ 3,744,845
Other Miscellaneous Revenue	\$ 6,625,945				\$ 6,625,945				\$ 6,625,945
<b>TOTAL JURISDICTIONAL</b>	<b>\$ 1,121,757,195</b>	<b>\$ (3,033,258)</b>	<b>\$ 20,379,920</b>	<b>\$ 108,152,567</b>	<b>\$ 996,257,966</b>	<b>\$ (14,316,214)</b>	<b>\$ 21,060</b>	<b>\$ (148,648)</b>	<b>\$ 981,814,164</b>

**Louisville Gas and Electric Company**  
**Case No. 2014-00372**  
**Summary of Proposed Revenue Increase**  
**Forecast Period Sales for the Twelve Months Ended June 30, 2016**  
**Electric Operations**

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
 TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
 WORK PAPER REFERENCE NO(S):

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 Witness: M.J. Blake

	Adjusted Billings Net of ECR at Current Rates	Fuel Adjustment Clause Billings	DSM Billings	ECR Billings	Add Base ECR Revenues	Adjusted Billings Including All ECR Revenue at Current Rates	Increase	Percentage Increase
Residential Service - RS	\$ 385,496,074	\$ (827,983)	\$ 7,942,641	\$ 37,698,882	\$ 5,717,397	\$ 436,027,011	\$ 11,908,857	2.73%
Residential Time of Day Energy - RTODE	\$ 28,638	\$ (39)	\$ 370	\$ 1,757	\$ 444	\$ 31,170	\$ 3,012	9.66%
Residential Time of Day Demand - RTODD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
General Service Rate	\$ 137,831,120	\$ (360,951)	\$ 2,603,571	\$ 12,470,175	\$ 2,312,687	\$ 154,856,602	\$ 4,213,025	2.72%
Power Service Rate								
Power Service Rate PS - Secondary	\$ 156,526,512	\$ (521,202)	\$ 3,703,933	\$ 17,790,883	\$ 2,420,274	\$ 179,920,400	\$ 4,905,530	2.73%
Power Service Rate PS - Primary	\$ 11,576,751	\$ (37,281)	\$ 307,902	\$ 1,472,676	\$ 197,438	\$ 13,517,486	\$ 363,789	2.69%
Total Power Service	\$ 168,103,263	\$ (558,483)	\$ 4,011,835	\$ 19,263,559	\$ 2,617,712	\$ 193,437,886	\$ 5,269,319	2.72%
Time of Day Secondary Service TODS	\$ 74,063,800	\$ (270,983)	\$ 1,965,777	\$ 9,427,672	\$ 1,084,253	\$ 86,270,519	\$ 2,347,732	2.72%
Time of Day Primary Service TODP								
Commercial time of day primary	\$ 25,601,659	\$ (88,079)	\$ 704,109	\$ 3,368,651	\$ 351,843	\$ 29,938,183	\$ (1,338,789)	-4.47%
Industrial time of day primary	\$ 103,783,288	\$ (495,205)	\$ 3,151,617	\$ 15,216,647	\$ 1,610,913	\$ 123,267,260	\$ 5,526,150	4.48%
Total Time of Day Primary Service	\$ 129,384,947	\$ (583,284)	\$ 3,855,726	\$ 18,585,298	\$ 1,962,756	\$ 153,205,443	\$ 4,187,361	2.73%
Retail Transmission Service -- RTS	\$ 47,297,136	\$ (258,694)	\$ -	\$ 8,051,886	\$ 541,227	\$ 55,631,555	\$ 1,520,807	2.73%
Curtaillable Service Riders - CSR10	\$ (3,438,312)	\$ -	\$ -	\$ -	\$ -	\$ (3,438,312)	\$ -	
Special Contract -- Customer #1	\$ 6,084,409	\$ (44,645)	\$ -	\$ 990,192	\$ 62,269	\$ 7,092,225	\$ 194,228	2.74%
Special Contract -- Customer #2	\$ 3,281,499	\$ (23,805)	\$ -	\$ 522,424	\$ 17,469	\$ 3,797,587	\$ 103,514	2.73%
Lighting Energy -- LE	\$ 222,435	\$ (1,707)	\$ -	\$ 31,691	\$ -	\$ 252,419	\$ 6,886	2.73%
Traffic Lighting Energy -- TE	\$ 272,977	\$ (1,270)	\$ -	\$ 28,445	\$ -	\$ 300,152	\$ 8,176	2.72%
All Outdoor Lighting -- LS & RLS	\$ 18,015,579	\$ (101,414)	\$ -	\$ 1,080,586	\$ -	\$ 18,994,751	\$ 517,895	2.73%
<b>TOTAL ULTIMATE CONSUMERS</b>	<b>\$ 966,643,565</b>	<b>\$ (3,033,258)</b>	<b>\$ 20,379,920</b>	<b>\$ 108,152,567</b>	<b>\$ 14,316,214</b>	<b>\$ 1,106,459,008</b>	<b>\$ 30,280,812</b>	<b>2.74%</b>
Other Operating Revenues:								
Late Payment Charges	\$ 2,474,607	\$ -	\$ -	\$ -	\$ -	\$ 2,474,607		
Electric Service Revenue	\$ 2,325,202	\$ -	\$ -	\$ -	\$ -	\$ 2,325,202		
Other Rent from Elec Property	\$ 3,744,845	\$ -	\$ -	\$ -	\$ -	\$ 3,744,845		
Other Miscellaneous Revenue	\$ 6,625,945	\$ -	\$ -	\$ -	\$ -	\$ 6,625,945		
<b>TOTAL JURISDICTIONAL</b>	<b>\$ 981,814,164</b>	<b>\$ (3,033,258)</b>	<b>\$ 20,379,920</b>	<b>\$ 108,152,567</b>	<b>\$ 14,316,214</b>	<b>\$ 1,121,629,607</b>	<b>\$ 30,280,812</b>	<b>2.70%</b>

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2014-00372**  
**Calculation of Proposed Electric Rate Increase**  
**Forecast Period Sales for the Twelve Months Ended June 30, 2016**  
**Electric Operations**

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
 TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
 WORK PAPER REFERENCE NO(S):

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 Witness: M.J. Blake

	Customer Months	kWh's	Current Rates Unit Charges	Calculated Revenue	Proposed Rates	Calculated Revenue at Proposed Rates
<b>RESIDENTIAL RATE RS, inclusive of Volunteer Fire Department</b>						
Basic Service Charges	4,337,986		\$ 10.75	\$ 46,633,350	\$ 18.00	\$ 78,083,748
All Energy		4,266,714,109	\$ 0.08076	\$ 344,579,831	\$ 0.07618	\$ 325,038,281
All Energy						
			<b>Total Calculated at Base Rates</b>	<b>\$ 391,213,181</b>		<b>\$ 403,122,029</b>
			Correction Factor	<u>0.999999259</u>		<u>0.999999259</u>
			<b>Total After Application of Correction Factor</b>	<b>\$ 391,213,471</b>		<b>\$ 403,122,328</b>
Adjustment to Reflect Removal of Base ECR Revenues				\$ (5,717,397)		\$ (5,717,397)
<b>Total Net Base Revenues</b>				<b>\$ 385,496,074</b>		<b>\$ 397,404,931</b>
FAC Mechanism Revenue				\$ (827,983)		\$ (827,983)
DSM Mechanism Revenue				\$ 7,942,641		\$ 7,942,641
ECR Mechanism Revenue				\$ 37,698,882		\$ 37,698,882
ECR Base Revenues				\$ 5,717,397		\$ 5,717,397
<b>Total Base Revenues Inclusive of ECR</b>				<b>\$ 436,027,011</b>		<b>\$ 447,935,868</b>
<b>Proposed Increase</b>						<b>11,908,857</b>
		Percentage Increase				2.73%

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2014-00372**  
**Calculation of Proposed Electric Rate Increase**  
**Forecast Period Sales for the Twelve Months Ended June 30, 2016**  
**Electric Operations**

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
 TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
 WORK PAPER REFERENCE NO(S):

Schedule M-2.3-E  
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 Witness: M.J. Blake

Customer Months	kWh's	Current Rates Unit Charges	Calculated Revenue	Proposed Rates	Calculated Revenue at Proposed Rates
<b>RESIDENTIAL RATE RTOD-E, Residential Time of Day Energy Service (current Rate LEV customers assumed to move)</b>					
Basic Service Charges	243	\$ 10.75	\$ 2,612	\$ 18.00	\$ 4,374
Energy, Off-Peak Period	185,122	\$ 0.05820	\$ 10,774	\$ 0.05271	\$ 14,131
Energy, Intermediate Period (current LEV; becomes off-peak)	82,977	\$ 0.07899	\$ 6,555		
Energy, On-Peak Period	63,254	\$ 0.14451	\$ 9,141	\$ 0.21483	\$ 13,589
<b>Total Calculated at Base Rates</b>			<b>\$ 29,082</b>		<b>\$ 32,094</b>
Correction Factor			<u>1.000000000</u>		<u>1.000000000</u>
<b>Total After Application of Correction Factor</b>			<b>\$ 29,082</b>		<b>\$ 32,094</b>
Adjustment to Reflect Removal of Base ECR Revenues			\$ (444)		\$ (444)
<b>Total Net Base Revenues</b>			<b>\$ 28,638</b>		<b>\$ 31,650</b>
FAC Mechanism Revenue			\$ (39)		\$ (39)
DSM Mechanism Revenue			\$ 370		\$ 370
ECR Mechanism Revenue			\$ 1,757		\$ 1,757
ECR Base Revenues			\$ 444		\$ 444
<b>Total Base Revenues Inclusive of ECR</b>			<b>\$ 31,170</b>		<b>\$ 34,182</b>
<b>Proposed Increase</b>					<b>3,012</b>
Percentage Increase					9.66%

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2014-00372**  
**Calculation of Proposed Electric Rate Increase**  
**Forecast Period Sales for the Twelve Months Ended June 30, 2016**  
**Electric Operations**

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
 TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
 WORK PAPER REFERENCE NO(S):

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 Witness: M.J. Blake

	Customer Months	Demand	kWh's	Current Rates Unit Charges	Calculated Revenue	Proposed Rates	Calculated Revenue at Proposed Rates
<b>RESIDENTIAL RATE RTOD-D, Residential Time of Day Demand Service</b>							
Basic Service Charges	-			\$ 10.75	\$ -	\$ 18.00	\$ -
Energy				- \$ 0.08076	\$ -	\$ 0.04008	\$ -
kW, Base Period		-		\$ -	\$ -	\$ 2.95	\$ -
kW, Peak Period		-		\$ -	\$ -	\$ 10.90	\$ -
<b>Total Calculated at Base Rates</b>					\$ -	\$ -	\$ -
Correction Factor						<u>1.000000000</u>	<u>1.000000000</u>
<b>Total After Application of Correction Factor</b>					\$ -	\$ -	\$ -
Adjustment to Reflect Removal of Base ECR Revenues					\$ -	\$ -	\$ -
<b>Total Net Base Revenues</b>					<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FAC Mechanism Revenue					\$ -	\$ -	\$ -
DSM Mechanism Revenue					\$ -	\$ -	\$ -
ECR Mechanism Revenue					\$ -	\$ -	\$ -
ECR Base Revenues					\$ -	\$ -	\$ -
<b>Total Base Revenues Inclusive of ECR</b>					<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Proposed Increase</b>							-
Percentage Increase							0.00%

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2014-00372**  
**Calculation of Proposed Electric Rate Increase**  
**Forecast Period Sales for the Twelve Months Ended June 30, 2016**  
**Electric Operations**

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
 TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISION  
 WORK PAPER REFERENCE NO(S):

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 Witness: M.J. Blake

	Customer Months	kWh's	Current Rates Unit Charges	Calculated Revenue	Proposed Rates	Calculated Revenue at Proposed Rates
<b>GENERAL SERVICE RATE GS</b>						
Single Phase Customer Charge	338,578		\$ 20.00	\$ 6,771,560	\$ 25.00	\$ 8,464,450
Single Phase Energy		389,930,533	\$ 0.09134	\$ 35,616,255	\$ 0.09245	\$ 36,049,078
Three Phase Customer Charge	196,592		\$ 35.00	\$ 6,880,720	\$ 40.00	\$ 7,863,680
Three Phase Energy		994,912,174	\$ 0.09134	\$ 90,875,278	\$ 0.09245	\$ 91,979,630
			<b>Total Calculated at Base Rates</b>	<b>\$ 140,143,813</b>		<b>\$ 144,356,838</b>
			Correction Factor	<u>1.000000043</u>		<u>1.000000043</u>
			<b>Total After Application of Correction Factor</b>	<b>\$ 140,143,807</b>		<b>\$ 144,356,832</b>
Adjustment to Reflect Removal of Base ECR Revenues				\$ (2,312,687)		\$ (2,312,687)
			<b>Total Net Base Revenues</b>	<b>\$ 137,831,120</b>		<b>\$ 142,044,145</b>
FAC Mechanism Revenue				\$ (360,951)		\$ (360,951)
DSM Mechanism Revenue				\$ 2,603,571		\$ 2,603,571
ECR Mechanism Revenue				\$ 12,470,175		\$ 12,470,175
ECR Base Revenues				\$ 2,312,687		\$ 2,312,687
			<b>Total Base Revenues Inclusive of ECR</b>	<b>\$ 154,856,602</b>		<b>\$ 159,069,627</b>
<b>Proposed Increase</b>						<b>4,213,025</b> 2.72%



**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2014-00372**  
**Calculation of Proposed Electric Rate Increase**  
**Forecast Period Sales for the Twelve Months Ended June 30, 2016**  
**Electric Operations**

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORK PAPER REFERENCE NO(S):

Schedule M-2.3-E  
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Witness: M.J. Blake

	Customer Months	Metered kW	kWh's	Current Rates Unit Charges	Calculated Revenue	Proposed Rates	Calculated Revenue at Proposed Rates
<b>POWER SERVICE RATE PS-Secondary</b>							
Basic Service Charges	33,546			\$ 90.00	\$ 3,019,140	\$ 90.00	\$ 3,019,140
All Energy			1,965,916,065	\$ 0.04060	\$ 79,816,192	\$ 0.04071	\$ 80,032,443
Summer Demand, kW		2,259,464		\$ 16.40	\$ 37,055,202	\$ 17.33	\$ 39,156,503
Winter Demand, kW		2,719,905		\$ 14.01	\$ 38,105,864	\$ 14.94	\$ 40,635,375
Summer Power Factor Adjustment		29,123		\$ 16.40	\$ 477,625	\$ 17.33	\$ 504,710
Winter Power Factor Adjustment		33,744		\$ 14.01	\$ 472,759	\$ 14.94	\$ 504,141
					<b>\$ 158,946,782</b>		<b>\$ 163,852,312</b>
					<u>0.9999999748</u>		<u>0.9999999748</u>
					<b>\$ 158,946,786</b>		<b>\$ 163,852,316</b>
Adjustment to Reflect Removal of Base ECR Revenues					\$ (2,420,274)		\$ (2,420,274)
<b>Total Base Revenues Net of ECR</b>					<b>\$ 156,526,512</b>		<b>\$ 161,432,042</b>
FAC Mechanism Revenue					\$ (521,202)		\$ (521,202)
DSM Mechanism Revenue					\$ 3,703,933		\$ 3,703,933
ECR Mechanism Revenue					\$ 17,790,883		\$ 17,790,883
ECR Base Revenues					\$ 2,420,274		\$ 2,420,274
<b>Total Base Revenues Inclusive of ECR</b>					<b>\$ 179,920,400</b>		<b>\$ 184,825,930</b>
<b>Proposed Increase</b>							<b>4,905,530</b>
			Percentage Increase				2.73%

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2014-00372**  
**Calculation of Proposed Electric Rate Increase**  
**Forecast Period Sales for the Twelve Months Ended June 30, 2016**  
**Electric Operations**

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
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	Customer Months	Metered kW	kWh's	Current Rates Unit Charges	Calculated Revenue	Proposed Rates	Calculated Revenue at Proposed Rates
<b>POWER SERVICE RATE PS-Primary</b>							
Basic Service Charges	876			\$ 170.00	\$ 148,920	\$ 200.00	\$ 175,200
All Energy			162,948,372	\$ 0.03926	\$ 6,397,353	\$ 0.03964	\$ 6,459,273
Summer Demand, kW		184,990		\$ 13.95	\$ 2,580,610	\$ 14.62	\$ 2,704,553
Winter Demand, kW		215,342		\$ 11.66	\$ 2,510,893	\$ 12.33	\$ 2,655,172
Summer Power Factor Adjustment		3,595		\$ 13.95	\$ 50,151	\$ 14.62	\$ 52,560
Winter Power Factor Adjustment		7,402		\$ 11.66	\$ 86,302	\$ 12.33	\$ 91,261
					<b>\$ 11,774,229</b>		<b>\$ 12,138,019</b>
					Correction Factor		<u>1.000003397</u>
					<b>\$ 11,774,189</b>		<b>\$ 12,137,978</b>
Adjustment to Reflect Removal of Base ECR Revenues					(197,438)		(197,438)
<b>Total Base Revenues Net of ECR</b>					<b>\$ 11,576,751</b>		<b>\$ 11,940,540</b>
FAC Mechanism Revenue					\$ (37,281)		\$ (37,281)
DSM Mechanism Revenue					\$ 307,902		\$ 307,902
ECR Mechanism Revenue					\$ 1,472,676		\$ 1,472,676
ECR Base Revenues					\$ 197,438		\$ 197,438
<b>Total Base Revenues Inclusive of ECR</b>					<b>\$ 13,517,486</b>		<b>\$ 13,881,275</b>
<b>Proposed Increase</b>							<b>363,789</b>
Percentage Increase							2.69%

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2014-00372**  
**Calculation of Proposed Electric Rate Increase**  
**Forecast Period Sales for the Twelve Months Ended June 30, 2016**  
**Electric Operations**

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
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	Customer Months	Metered kW	kWh's	Current Rates Unit Charges	Calculated Revenue	Proposed Rates	Calculated Revenue at Proposed Rates
<b>TIME OF DAY SECONDARY SERVICE RATE TODS</b>							
Basic Service Charges	3,830			\$ 200.00	\$ 766,000	\$ 200.00	\$ 766,000
All Energy			1,040,406,894	\$ 0.03990	\$ 41,512,235	\$ 0.04048	\$ 42,115,671
Demand kW Base		2,312,300		\$ 4.00	\$ 9,249,201	\$ 4.26	\$ 9,850,399
Demand kW Intermediate		2,167,525		\$ 4.51	\$ 9,775,539	\$ 4.76	\$ 10,317,420
Demand kW Peak		2,122,416		\$ 6.11	\$ 12,967,962	\$ 6.37	\$ 13,519,790
Base Power Factor Adjustment		52,064		\$ 4.00	\$ 208,255	\$ 4.26	\$ 221,792
Intermediate Power Factor Adjustment		62,080		\$ 4.51	\$ 279,980	\$ 4.76	\$ 295,500
Peak Power Factor Adjustment		60,199		\$ 6.11	\$ 367,815	\$ 6.37	\$ 383,467
					<b>\$ 75,126,987</b>		<b>\$ 77,470,039</b>
					Correction Factor		<u>0.999999920</u>
					<b>Total After Application of Correction Factor</b>		<b>\$ 77,470,045</b>
Adjustment to Reflect Removal of Base ECR Revenues					\$ (1,084,253)		\$ (1,084,253)
Redundant Capacity Rider Revenue not included in revenue forecast		18,000		\$ 1.17	\$ 21,060	\$ 1.43	\$ 25,740
<b>Total Net Base Revenues</b>					<b>\$ 74,063,800</b>		<b>\$ 76,411,532</b>
FAC Mechanism Revenue					\$ (270,983)		\$ (270,983)
DSM Mechanism Revenue					\$ 1,965,777		\$ 1,965,777
ECR Mechanism Revenue					\$ 9,427,672		\$ 9,427,672
ECR Base Revenues					\$ 1,084,253		\$ 1,084,253
<b>Total Base Revenues Inclusive of ECR</b>					<b>\$ 86,270,519</b>		<b>\$ 88,618,251</b>
<b>Proposed Increase</b>							<b>2,347,732</b>
			Percentage Increase				2.72%

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2014-00372**  
**Calculation of Proposed Electric Rate Increase**  
**Forecast Period Sales for the Twelve Months Ended June 30, 2016**  
**Electric Operations**

DATA: \_\_\_ BASE PERIOD  FORECAST PERIOD  
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	Customer Months	Metered kVA	kWh's	Current Rates Unit Charges	Calculated Revenue	Proposed Rates	Calculated Revenue at Proposed Rates
<b>TIME OF DAY PRIMARY SERVICE RATE CTODP -- Commercial (To Be Combined with ITDOP)</b>							
Basic Service Charges	474			\$ 300.00	\$ 142,200		
All Energy			372,651,050	\$ 0.03810	\$ 14,198,005		
Demand kVA Base		886,968		\$ 3.98	\$ 3,530,133		
Demand kVA Intermediate		822,075		\$ 4.13	\$ 3,395,170		
Demand kVA Peak		804,117		\$ 5.83	\$ 4,688,002		
				<b>Total Calculated at Base Rates</b>	\$ 25,953,510		
				Correction Factor	<u>1.00000308</u>		
				<b>Total After Application of Correction Factor</b>	\$ <b>25,953,502</b>		
Adjustment to Reflect Removal of Base ECR Revenues						(351,843)	
<b>Total Net Base Revenues</b>					\$ <b>25,601,659</b>		
FAC Mechanism Revenue					\$ (88,079)		
DSM Mechanism Revenue					\$ 704,109		
ECR Mechanism Revenue					\$ 3,368,651		
ECR Base Revenues					\$ 351,843		
<b>Total Base Revenues Inclusive of ECR</b>					\$ <b>29,938,183</b>		

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2014-00372**  
**Calculation of Proposed Electric Rate Increase**  
**Forecast Period Sales for the Twelve Months Ended June 30, 2016**  
**Electric Operations**

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
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	Customer Months	Metered kVA	kWh's	Current Rates Unit Charges	Calculated Revenue	Proposed Rates	Calculated Revenue at Proposed Rates
<b>TIME OF DAY PRIMARY SERVICE RATE ITODP -- Industrial (To Be Combined with CTODP)</b>							
Basic Service Charges	842			\$ 300.00	\$ 252,600		
All Energy			1,670,443,749	\$ 0.03538	\$ 59,100,300		
Demand kVA Base		4,104,101		\$ 3.63	\$ 14,897,887		
Demand kVA Intermediate		3,725,959		\$ 3.79	\$ 14,121,384		
Demand kVA Peak		3,676,463		\$ 4.63	\$ 17,022,024		
				<b>Total Calculated at Base Rates</b>	\$ 105,394,195		
				Correction Factor	0.999999943		
				<b>Total After Application of Correction Factor</b>	\$ <b>105,394,201</b>		
Adjustment to Reflect Removal of Base ECR Revenues						(1,610,913)	
<b>Total Net Base Revenues</b>					\$ <b>103,783,288</b>		
FAC Mechanism Revenue					\$ (495,205)		
DSM Mechanism Revenue					\$ 3,151,617		
ECR Mechanism Revenue					\$ 15,216,647		
ECR Base Revenues					\$ 1,610,913		
<b>Total Base Revenues Inclusive of ECR</b>					\$ <b>123,267,260</b>		

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2014-00372**  
**Calculation of Proposed Electric Rate Increase**  
**Forecast Period Sales for the Twelve Months Ended June 30, 2016**  
**Electric Operations**

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
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	Customer Months	Metered kVA	kWh's	Current Rates Unit Charges	Calculated Revenue	Proposed Rates	Calculated Revenue at Proposed Rates
<b>TIME OF DAY PRIMARY SERVICE RATE TODP (Consolidation of CTODP and ITODP)</b>							
Basic Service Charges	1,316				\$ 394,800	\$ 300.00	\$ 394,800
All Energy			2,043,094,799		\$ 73,298,305	\$ 0.03823	\$ 78,107,514
Demand kVA Base		4,991,069			\$ 18,428,020	\$ 3.54	\$ 17,668,384
Demand kVA Intermediate		4,548,034			\$ 17,516,554	\$ 3.69	\$ 16,782,245
Demand kVA Peak		4,480,580			\$ 21,710,026	\$ 5.04	\$ 22,582,123
					\$ 131,347,705		\$ 135,535,066
					Correction Factor		<u>1.000000015</u>
					<b>Total After Application of Correction Factor</b>		<b>\$ 131,347,703</b>
							<b>\$ 135,535,064</b>
Adjustment to Reflect Removal of Base ECR Revenues					(1,962,756)		(1,962,756)
<b>Total Net Base Revenues</b>					<b>\$ 129,384,947</b>		<b>\$ 133,572,308</b>
FAC Mechanism Revenue					\$ (583,284)		\$ (583,284)
DSM Mechanism Revenue					\$ 3,855,726		\$ 3,855,726
ECR Mechanism Revenue					\$ 18,585,298		\$ 18,585,298
ECR Base Revenues					\$ 1,962,756		\$ 1,962,756
<b>Total Base Revenues Inclusive of ECR</b>					<b>\$ 153,205,443</b>		<b>\$ 157,392,804</b>
<b>Proposed Increase</b>							<b>4,187,361</b>
			Percentage Increase				2.73%

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2014-00372**  
**Calculation of Proposed Electric Rate Increase**  
**Forecast Period Sales for the Twelve Months Ended June 30, 2016**  
**Electric Operations**

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
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	Customer Months	Metered kVA	kWh's	Current Rates Unit Charges	Calculated Revenue	Proposed Rates	Calculated Revenue at Proposed Rates
<b>RETAIL TRANSMISSION SERVICE RATE RTS</b>							
Basic Service Charges	144			\$ 750.00	\$ 108,000	\$ 1,000.00	\$ 144,000
All Energy			876,840,985	\$ 0.03610	\$ 31,653,959	\$ 0.03712	\$ 32,548,337
Demand kVA Base		1,917,694		\$ 2.75	\$ 5,273,659	\$ 2.87	\$ 5,503,782
Demand kVA Intermediate		1,844,434		\$ 3.00	\$ 5,533,302	\$ 3.12	\$ 5,754,634
Demand kVA Peak		1,158,118		\$ 4.55	\$ 5,269,437	\$ 4.67	\$ 5,408,411
				<b>Total Calculated at Base Rates</b>	<b>\$ 47,838,357</b>		<b>\$ 49,359,164</b>
				Correction Factor	<u>0.999999875</u>		<u>0.999999875</u>
				<b>Total After Application of Correction Factor</b>	<b>\$ 47,838,363</b>		<b>\$ 49,359,170</b>
Adjustment to Reflect Removal of Base ECR Revenues					\$ (541,227)		\$ (541,227)
				<b>Total Base Revenues Net of ECR</b>	<b>\$ 47,297,136</b>		<b>\$ 48,817,943</b>
FAC Mechanism Revenue					\$ (258,694)		\$ (258,694)
DSM Mechanism Revenue					\$ -		\$ -
ECR Mechanism Revenue					\$ 8,051,886		\$ 8,051,886
ECR Base Revenues					\$ 541,227		\$ 541,227
				<b>Total Base Revenues Inclusive of ECR</b>	<b>\$ 55,631,555</b>		<b>\$ 57,152,362</b>
<b>Proposed Increase</b>							<b>1,520,807</b>
			Percentage Increase				2.73%

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2014-00372**  
**Calculation of Proposed Electric Rate Increase**  
**Forecast Period Sales for the Twelve Months Ended June 30, 2016**  
**Electric Operations**

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
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	Customer Months	Metered kVA	kWh's	Current Rates Unit Charges	Calculated Revenue	Proposed Rates	Calculated Revenue at Proposed Rates
<b>FLUCTUATING LOAD SERVICE RATE FLS</b>							
<b>Primary Delivery</b>							
Basic Service Charges	-			\$ 750.00	\$ -	\$ 1,000.00	\$ -
All Energy				- \$ 0.03610	\$ -	\$ 0.03709	\$ -
Demand kVA Base		-		\$ 1.89	\$ -	\$ 1.94	\$ -
Demand kVA Intermediate		-		\$ 1.89	\$ -	\$ 1.94	\$ -
Demand kVA Peak		-		\$ 2.94	\$ -	\$ 3.02	\$ -
<b>Transmission Delivery</b>							
Basic Service Charges	-			\$ 750.00	\$ -	\$ 1,000.00	\$ -
All Energy				- \$ 0.03610	\$ -	\$ 0.03709	\$ -
Demand kVA Base		-		\$ 1.14	\$ -	\$ 1.17	\$ -
Demand kVA Intermediate		-		\$ 1.89	\$ -	\$ 1.94	\$ -
Demand kVA Peak		-		\$ 2.94	\$ -	\$ 3.02	\$ -
Adjustment to Reflect Removal of Base ECR Revenues					\$ -		\$ -
<b>Total Base Revenues Net of ECR</b>					<u>\$ -</u>		<u>\$ -</u>
FAC Mechanism Revenue					\$ -		\$ -
DSM Mechanism Revenue					\$ -		\$ -
ECR Mechanism Revenue					\$ -		\$ -
ECR Base Revenues					\$ -		\$ -
<b>Total Base Revenues Inclusive of ECR</b>					<u>\$ -</u>		<u>\$ -</u>
<b>Proposed Increase</b>							-
			Percentage Increase				0.00%



**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2014-00372**  
**Calculation of Proposed Electric Rate Increase**  
**Forecast Period Sales for the Twelve Months Ended June 30, 2016**  
**Electric Operations**

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
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	Customer Months	Metered kW	kWh's	Current Rates Unit Charges	Calculated Revenue	Proposed Rates	Calculated Revenue at Proposed Rates
<b>SPECIAL CONTRACTS</b>							
Customer Number 1							
Basic Service Charges	12			\$ -	\$ -	\$ -	\$ -
All Energy			109,874,900	\$ 0.03740	\$ 4,109,321	\$ 0.03910	\$ 4,296,109
Summer Demand, kW		66,832		\$ 15.04	\$ 1,005,153	\$ 15.09	\$ 1,008,495
Winter Demand, kW		92,834		\$ 12.72	\$ 1,180,849	\$ 12.77	\$ 1,185,490
					<b>\$ 6,295,323</b>		<b>\$ 6,490,094</b>
					<u>0.999999523</u>		<u>0.999999523</u>
					<b>\$ 6,295,326</b>		<b>\$ 6,490,097</b>
Adjustment to Reflect Removal of Base ECR Revenues					\$ (62,269)		\$ (62,269)
Adjustment to Reflect Demand Revenue Credit for 97% Power Factor					\$ (148,648)		\$ (149,191)
<b>Total Base Revenues Net of ECR</b>					<b>\$ 6,084,409</b>		<b>\$ 6,278,637</b>
FAC Mechanism Revenue					\$ (44,645)		\$ (44,645)
DSM Mechanism Revenue					\$ -		\$ -
ECR Mechanism Revenue					\$ 990,192		\$ 990,192
ECR Base Revenues					\$ 62,269		\$ 62,269
<b>Total Base Revenues Inclusive of ECR</b>					<b>\$ 7,092,225</b>		<b>\$ 7,286,453</b>
<b>Proposed Increase</b>							\$ 194,228
			Percentage Increase				2.74%

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2014-00372**  
**Calculation of Proposed Electric Rate Increase**  
**Forecast Period Sales for the Twelve Months Ended June 30, 2016**  
**Electric Operations**

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
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	Customer Months	Metered kW	kWh's	Current Rates Unit Charges	Calculated Revenue	Proposed Rates	Calculated Revenue at Proposed Rates
<b>SPECIAL CONTRACTS</b>							
Customer Number 2							
Basic Service Charges	24			\$ -	\$ -	\$ -	\$ -
All Energy			57,572,100	\$ 0.03702	\$ 2,131,319	\$ 0.03872	\$ 2,229,192
Summer Demand, kW		47,214		\$ 10.35	\$ 488,665	\$ 10.40	\$ 491,026
Winter Demand, kW		65,600		\$ 10.35	\$ 678,960	\$ 10.40	\$ 682,240
					<b>\$ 3,298,944</b>		<b>\$ 3,402,458</b>
					Correction Factor 0.999992725		0.999992725
					<b>\$ 3,298,968</b>		<b>\$ 3,402,482</b>
Adjustment to Reflect Removal of Base ECR Revenues					\$ (17,469)		\$ (17,469)
<b>Total Base Revenues Net of ECR</b>					<b>\$ 3,281,499</b>		<b>\$ 3,385,013</b>
FAC Mechanism Revenue					\$ (23,805)		\$ (23,805)
DSM Mechanism Revenue					\$ -		\$ -
ECR Mechanism Revenue					\$ 522,424		\$ 522,424
ECR Base Revenues					\$ 17,469		\$ 17,469
<b>Total Base Revenues Inclusive of ECR</b>					<b>\$ 3,797,587</b>		<b>\$ 3,901,101</b>
<b>Proposed Increase</b>							\$ 103,514
			Percentage Increase				2.73%

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2014-00372**  
**Calculation of Proposed Electric Rate Increase**  
**Forecast Period Sales for the Twelve Months Ended June 30, 2016**  
**Electric Operations**

DATA: \_\_\_ BASE PERIOD \_\_X\_\_ FORECAST PERIOD  
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	Customer Months	kWh's	Current Rates Unit Charges	Calculated Revenue	Proposed Rates	Calculated Revenue at Proposed Rates
<b>LIGHTING ENERGY SERVICE RATE LE</b>						
Basic Service Charges	1,872		\$ -	\$ -	\$ -	\$ -
All Energy		3,442,738	\$ 0.06461	\$ 222,435	\$ 0.06661	\$ 229,321
				<b>\$ 222,435</b>		<b>\$ 229,321</b>
						<u>1.000000000</u>
				<b>\$ 222,435</b>		<b>\$ 229,321</b>
Adjustment to Reflect Removal of Base ECR Revenues				\$ -	\$ -	\$ -
				<b>\$ 222,435</b>		<b>\$ 229,321</b>
FAC Mechanism Revenue				\$ (1,707)	\$ (1,707)	\$ (1,707)
DSM Mechanism Revenue				\$ -	\$ -	\$ -
ECR Mechanism Revenue				\$ 31,691	\$ 31,691	\$ 31,691
ECR Base Revenues				\$ -	\$ -	\$ -
				<b>\$ 252,419</b>		<b>\$ 259,305</b>
<b>Proposed Increase</b>						<b>6,886</b>
		Percentage Increase				2.73%

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2014-00372**  
**Calculation of Proposed Electric Rate Increase**  
**Forecast Period Sales for the Twelve Months Ended June 30, 2016**  
**Electric Operations**

DATA: \_\_\_ BASE PERIOD \_\_X\_\_ FORECAST PERIOD  
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	Customer Months	kWh's	Current Rates Unit Charges	Calculated Revenue	Proposed Rates	Calculated Revenue at Proposed Rates
<b>TRAFFIC ENERGY SERVICE RATE TE</b>						
Basic Service Charges	10,860		\$ 3.25	\$ 35,295	\$ 4.00	\$ 43,440
All Energy		3,103,723	\$ 0.07658	\$ 237,682	\$ 0.07659	\$ 237,713
				<b>\$ 272,977</b>		<b>\$ 281,153</b>
				Correction Factor	<u>1.000000000</u>	<u>1.000000000</u>
				<b>Total After Application of Correction Factor</b>	<b>\$ 272,977</b>	<b>\$ 281,153</b>
Adjustment to Reflect Removal of Base ECR Revenues				\$ -	\$ -	\$ -
<b>Total Base Revenues Net of ECR</b>				<b>\$ 272,977</b>		<b>\$ 281,153</b>
FAC Mechanism Revenue				\$ (1,270)	\$ (1,270)	\$ (1,270)
DSM Mechanism Revenue				\$ -	\$ -	\$ -
ECR Mechanism Revenue				\$ 28,445	\$ 28,445	\$ 28,445
ECR Base Revenues				\$ -	\$ -	\$ -
<b>Total Base Revenues Inclusive of Base ECR</b>				<b>\$ 300,152</b>		<b>\$ 308,328</b>
<b>Proposed Increase</b>						<b>8,176</b>
		Percentage Increase				2.72%

**Louisville Gas and Electric Company**

**Case No. 2014-00372**

**Calculation of Proposed Rate Increase**

**Forecast Period Sales for the Twelve Months Ended June 30, 2016**

**Electric Operations**

DATA: \_\_\_ BASE PERIOD  FORECAST PERIOD  
 TYPE OF FILING:  ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
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	Rate Code	Total Lights	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>LIGHTING SERVICE, Sheet No. 35</b>						
<b>High Pressure Sodium</b>						
Cobra Head, 16000 Lumen, Fixture Only	452	73,273	\$ 12.82	\$ 939,360	\$ 13.20	\$ 967,204
Cobra Head, 28500 Lumen, Fixture Only	453	119,571	\$ 15.08	\$ 1,803,131	\$ 15.52	\$ 1,855,742
Cobra Head, 50000 Lumen, Fixture Only	454	64,813	\$ 17.38	\$ 1,126,450	\$ 17.89	\$ 1,159,505
Directional, 16000 Lumen, Fixture Only	455	4,447	\$ 13.77	\$ 61,235	\$ 14.18	\$ 63,058
Directional, 50000 Lumen, Fixture Only	456	141,112	\$ 18.21	\$ 2,569,649	\$ 18.75	\$ 2,645,850
Open Bottom, 9500 Lumen, Fixture Only	457	35,830	\$ 10.86	\$ 389,114	\$ 11.18	\$ 400,579
<b>Metal Halide</b>						
Directional, 12000 Lumen, Fixture Only	470	309	\$ 12.79	\$ 3,952	\$ 13.17	\$ 4,070
Directional, 32000 Lumen, Fixture Only	473	4,685	\$ 18.68	\$ 87,516	\$ 19.23	\$ 90,093
Directional, 107800 Lumen, Fixture Only	476	4,069	\$ 39.60	\$ 161,132	\$ 40.77	\$ 165,893

**Louisville Gas and Electric Company**

**Case No. 2014-00372**

**Calculation of Proposed Rate Increase**

**Forecast Period Sales for the Twelve Months Ended June 30, 2016**

**Electric Operations**

DATA: \_\_\_ BASE PERIOD  FORECAST PERIOD  
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	Rate Code	Total Lights	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>LIGHTING SERVICE, Sheet No. 35.1</b>						
<b>High Pressure Sodium</b>						
Colonial, 4-Sided, 5800 Lumen, Smooth Pole	412	4,482	\$ 19.79	\$ 88,699	\$ 20.37	\$ 91,298
Colonial, 4-Sided, 9500 Lumen, Smooth Pole	413	22,746	\$ 20.49	\$ 466,066	\$ 21.09	\$ 479,713
Colonial, 4-Sided, 16000 Lumen, Smooth Pole	444	-	\$ -	\$ -	\$ -	\$ -
Acorn, 5800 Lumen, Smooth Pole	415	478	\$ 20.18	\$ 9,646	\$ 20.78	\$ 9,933
Acorn, 9500 Lumen, Smooth Pole	416	19,957	\$ 22.56	\$ 450,230	\$ 23.23	\$ 463,601
Acorn, 16000 Lumen, Smooth Pole	445	-	\$ -	\$ -	\$ -	\$ -
London 5800 Lumen, Fluted Pole	427	575	\$ 35.20	\$ 20,240	\$ 36.24	\$ 20,838
London, 9500 Lumen, Fluted Pole	429	2,160	\$ 36.07	\$ 77,911	\$ 37.13	\$ 80,201
Victorian, 5800 Lumen, Fluted Pole	431	485	\$ 32.93	\$ 15,971	\$ 33.90	\$ 16,442
Victorian, 9500 Lumen, Fluted Pole	433	3,281	\$ 34.99	\$ 114,802	\$ 36.02	\$ 118,182
Dark Sky, 4000 Lumen, Smooth Pole	400	2,077	\$ 23.89	\$ 49,620	\$ 24.59	\$ 51,073
Dark Sky, 9500 Lumen, Smooth Pole	401	74	\$ 24.90	\$ 1,843	\$ 25.63	\$ 1,897
Victorian/London Bases	956	4,050	\$ 3.56	\$ 14,418	\$ 3.67	\$ 14,864
Cobra Head, 16000 Lumen, Smooth Pole	423	258	\$ 26.35	\$ 6,798	\$ 27.13	\$ 7,000
Cobra Head, 28500 Lumen, Smooth Pole	424	4,882	\$ 28.45	\$ 138,893	\$ 29.29	\$ 142,994
Cobra Head, 50000 Lumen, Smooth Pole	425	576	\$ 34.03	\$ 19,601	\$ 35.03	\$ 20,177

**Louisville Gas and Electric Company**

**Case No. 2014-00372**

**Calculation of Proposed Rate Increase**

**Forecast Period Sales for the Twelve Months Ended June 30, 2016**

**Electric Operations**

DATA: \_\_\_ BASE PERIOD  FORECAST PERIOD  
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	Rate Code	Total Lights	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>LIGHTING SERVICE, Sheet No. 35.2</b>						
Contemporary Fixture only, 16000 Lumen	439	-	\$ 16.46	\$ -	\$ 16.95	\$ -
Contemporary Fixture with Pole, 16000 Lumen	420	595	\$ 29.89	\$ 17,785	\$ 30.77	\$ 18,308
Contemporary Fixture only, 28500 Lumen	440	1,791	\$ 18.28	\$ 32,739	\$ 18.82	\$ 33,707
Contemporary Fixture with Pole, 28500 Lumen	421	1,973	\$ 32.86	\$ 64,833	\$ 33.83	\$ 66,747
Contemporary Fixture only, 50000 Lumen	441	2,775	\$ 22.32	\$ 61,938	\$ 22.98	\$ 63,770
Contemporary Fixture with Pole, 50000 Lumen	422	4,123	\$ 38.39	\$ 158,282	\$ 39.52	\$ 162,941
<b>Metal Halide</b>						
Contemporary Fixture only, 12000 Lumen	479	-	\$ 14.06	\$ -	\$ 14.47	\$ -
Contemporary Fixture with Pole, 12000 Lumen	480	199	\$ 23.83	\$ 4,742	\$ 24.53	\$ 4,881
Contemporary Fixture only, 32000 Lumen	481	76	\$ 20.46	\$ 1,555	\$ 21.06	\$ 1,601
Contemporary Fixture with Pole, 32000 Lumen	482	485	\$ 30.21	\$ 14,652	\$ 31.10	\$ 15,084
Contemporary Fixture only, 107800 Lumen	483	24	\$ 42.56	\$ 1,021	\$ 43.82	\$ 1,052
Contemporary Fixture with Pole, 107800 Lumen	484	156	\$ 52.31	\$ 8,160	\$ 53.85	\$ 8,401
Existing Poles/Bases Billed Under Corresponding RLS Rates:						
Wood Pole installed before 7/1/2004 (RLS Sheet No. 36)	900	62,547	\$ 2.06	\$ 128,847	\$ 2.12	\$ 132,600
Wood Pole installed before 3/1/2010 (RLS Sheet No. 36)	958	5,073	\$ 11.31	\$ 57,376	\$ 11.64	\$ 59,050
10' Smooth Pole (RLS Sheet No. 36.1)	901	-	\$ 10.81	\$ -	\$ 11.13	\$ -
10' Fluted Pole (RLS Sheet No. 36.1)	902	36	\$ 12.90	\$ 464	\$ 13.28	\$ 478
Old Town Bases (RLS Sheet No. 36.1)	950	147	\$ 3.47	\$ 510	\$ 3.57	\$ 525
Chesapeake Bases (RLS Sheet No. 36.1)	951	662	\$ 3.73	\$ 2,469	\$ 3.84	\$ 2,542

**Louisville Gas and Electric Company**

**Case No. 2014-00372**

**Calculation of Proposed Rate Increase**

**Forecast Period Sales for the Twelve Months Ended June 30, 2016**

**Electric Operations**

DATA: \_\_\_ BASE PERIOD  FORECAST PERIOD  
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	Rate Code	Total Lights	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>RESTRICTED LIGHTING SERVICE, Sheet No. 36</b>						
<b>Mercury Vapor</b>						
Cobra/Open Bottom, 8000 Lumen, Fixture Only	252	48,495		465,231	\$ 9.59	\$ 465,067
Cobra/Open Bottom, 8000 Lumen, Fixture Only	252	47,768	\$ 9.57	\$ 457,140		
Cobra Head, 8000 Lumen, Fixture Only	458	727	\$ 11.13	\$ 8,091		
Cobra Head, 13000 Lumen, Fixture Only	203	46,852	\$ 10.96	\$ 513,498	\$ 11.28	\$ 528,491
Cobra Head, 25000 Lumen, Fixture Only	204	45,423	\$ 13.51	\$ 613,665	\$ 13.91	\$ 631,834
Cobra Head, 60000 Lumen, Fixture Only	209	529	\$ 27.69	\$ 14,648	\$ 28.51	\$ 15,082
Directional, 25000 Lumen, Fixture Only	207	9,061	\$ 15.54	\$ 140,808	\$ 16.00	\$ 144,976
Directional, 60000 Lumen, Fixture Only	210	4,224	\$ 28.89	\$ 122,031	\$ 29.74	\$ 125,622
Open Bottom, 4000 Lumen, Fixture Only	201	898	\$ 8.14	\$ 7,310	\$ 8.38	\$ 7,525
<b>Metal Halide</b>						
Directional, 12000 Lumen, Fixture and Wood Pole	471	26	\$ 15.07	\$ 392	\$ 15.51	\$ 403
Directional, 32000 Lumen, Fixture and Wood Pole	474	708	\$ 20.97	\$ 14,847	\$ 21.59	\$ 15,286
Directional, 32000 Lumen, Fixture and Metal Pole	475	37	\$ 28.42	\$ 1,052	\$ 29.26	\$ 1,083
Directional, 107800 Lumen, Fixture and Wood Pole	477	682	\$ 42.78	\$ 29,176	\$ 44.04	\$ 30,035



**Louisville Gas and Electric Company**

**Case No. 2014-00372**

**Calculation of Proposed Rate Increase**

**Forecast Period Sales for the Twelve Months Ended June 30, 2016**

**Electric Operations**

DATA: \_\_\_ BASE PERIOD  FORECAST PERIOD  
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	Rate Code	Total Lights	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>RESTRICTED LIGHTING SERVICE, Sheet No. 36.1</b>						
<b>Wood Pole</b>						
Wood Pole Installed After June 30, 2004	958	441	\$ 11.31	\$ 4,988	\$ 11.64	\$ 5,133
Wood Pole Installed Before July 1, 2004	900	19,943	\$ 2.06	\$ 41,083	\$ 2.12	\$ 42,279
<b>High Pressure Sodium</b>						
Cobra/Contemporary, 16000 Lumen, Fixture Only	275	6,209	\$ 24.89	\$ 154,542	\$ 25.62	\$ 159,075
Cobra/Contemporary, 28500 Lumen, Fixture Only	266	24,215	\$ 27.34	\$ 662,038	\$ 28.15	\$ 681,652
Cobra/Contemporary, 50000 Lumen, Fixture Only	267	26,827	\$ 31.40	\$ 842,368	\$ 32.33	\$ 867,317
Coach Acorn, 5800 Lumen, Fixture Only	276	15,784	\$ 14.17	\$ 223,659	\$ 14.59	\$ 230,289
Coach Acorn, 9500 Lumen, Fixture Only	274	200,840	\$ 17.19	\$ 3,452,440	\$ 17.70	\$ 3,554,868
Coach Acorn, 16000 Lumen, Fixture Only	277	27,123	\$ 22.15	\$ 600,774	\$ 22.80	\$ 618,404
Contemporary, 120000 Lumen, Fixture Only	279	132	\$ 41.43	\$ 5,469	\$ 42.65	\$ 5,630
Contemporary, 120000 Lumen, Fixture and Pole	278	201	\$ 72.55	\$ 14,583	\$ 74.69	\$ 15,013
Acorn, 9500 Lumen, Bronze Decorative Pole	417	636	\$ 23.68	\$ 15,060	\$ 24.38	\$ 15,506
Acorn, 16000 Lumen, Bronze Decorative Pole	419	1,801	\$ 24.77	\$ 44,611	\$ 25.50	\$ 45,926
Victorian, 5800 Lumen, Fixture Only	280	539	\$ 19.38	\$ 10,446	\$ 19.95	\$ 10,753
Victorian, 9500 Lumen, Fixture Only	281	2,887	\$ 20.35	\$ 58,750	\$ 20.95	\$ 60,483
London, 5800 Lumen, Fixture Only	282	1,241	\$ 19.53	\$ 24,237	\$ 20.11	\$ 24,957
London, 9500 Lumen, Fixture Only	283	961	\$ 20.82	\$ 20,008	\$ 21.43	\$ 20,594

**Louisville Gas and Electric Company**

**Case No. 2014-00372**

**Calculation of Proposed Rate Increase**

**Forecast Period Sales for the Twelve Months Ended June 30, 2016**

**Electric Operations**

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
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	Rate Code	Total Lights	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>RESTRICTED LIGHTING SERVICE, Sheet 36.2</b>						
<b>High Pressure Sodium</b>						
London, 5800 Lumen, Fixture and Pole	426	645	\$ 33.22	\$ 21,427	\$ 34.20	\$ 22,059
London, 9500 Lumen, Fixture and Pole	428	2,360	\$ 34.09	\$ 80,452	\$ 35.10	\$ 82,836
Victorian, 5800 Lumen, Fixture and Pole	430	358	\$ 32.26	\$ 11,549	\$ 33.21	\$ 11,889
Victorian, 9500 Lumen, Fixture and Pole	432	119	\$ 34.33	\$ 4,085	\$ 35.34	\$ 4,205
Victorian/London Bases						
Old Town	950	783	\$ 3.47	\$ 2,717	\$ 3.57	\$ 2,795
Chesapeake	951	2,280	\$ 3.73	\$ 8,504	\$ 3.84	\$ 8,755
Victorian/London Bases (LS Sheet No. 35.1)	956	3,063	\$ 3.56	\$ 10,904	\$ 3.67	\$ 11,241
Poles						
Smooth 10' Pole	901	1,878	\$ 10.81	\$ 20,301	\$ 11.13	\$ 20,902
Fluted 10' Pole	902	3,324	\$ 12.90	\$ 42,880	\$ 13.28	\$ 44,143
<b>Mercury Vapor</b>						
Cobra Head, 8000 Lumen, Fixture with Pole	318	687	\$ 17.42	\$ 11,967	\$ 17.93	\$ 12,318
Cobra Head, 13000 Lumen, Fixture with Pole	314	6,428	\$ 19.20	\$ 123,418	\$ 19.77	\$ 127,082
Cobra Head, 25000 Lumen, Fixture with Pole	315	6,191	\$ 22.95	\$ 142,083	\$ 23.63	\$ 146,293
Cobra Head, 25000 Lumen, State of Ky Pole	347	-	\$ 22.94	\$ -	\$ 23.62	\$ -
Coach, 4000 Lumen, Fixture with Pole	206	1,145	\$ 12.45	\$ 14,255	\$ 12.82	\$ 14,679
Coach, 8000 Lumen, Fixture with Pole	208	16,800	\$ 14.24	\$ 239,232	\$ 14.66	\$ 246,288
<b>Incandescent</b>						
Continental Jr, 1500 Lumen, Fixture Only	349	679	\$ 9.02	\$ 6,125	\$ 9.29	\$ 6,308
Continental Jr, 6000 Lumen, Fixture Only	348	476	\$ 13.12	\$ 6,245	\$ 13.51	\$ 6,431

**Louisville Gas and Electric Company**  
**Case No. 2014-00372**  
**Calculation of Proposed Rate Increase**  
**Forecast Period Sales for the Twelve Months Ended June 30, 2016**  
**Electric Operations**

DATA: \_\_\_ BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
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	Revenue at Current Rates	Revenue at Proposed Rates
<b>Total Revenue</b>	\$ 18,015,508	\$ 18,533,401
<b>Total Calculated at Base Rates</b>	\$ 18,015,508	\$ 18,533,401
Correction Factor	0.99999606	0.99999606
<b>Total After Application of Correction Factor</b>	\$ 18,015,579	\$ 18,533,474
Adjustment to Reflect Removal of Base ECR Revenues	<u>\$ -</u>	<u>\$ -</u>
<b>Total Base Revenues Net of ECR</b>	<b>\$ 18,015,579</b>	<b>\$ 18,533,474</b>
FAC Mechanism Revenue	\$ (101,414)	(101,414)
DSM Mechanism Revenue	\$ -	-
ECR Mechanism Revenue	\$ 1,080,586	1,080,586
ECR Base Revenues	\$ -	-
<b>Total Base Revenues Inclusive of Base ECR</b>	<b><u>\$ 18,994,751</u></b>	<b><u>\$ 19,512,646</u></b>
<b>Proposed Increase</b>		\$ 517,895 2.73%

**Louisville Gas And Electric Company**  
**Case No. 2014-00372**  
**Forecast Period Revenues at Current and Proposed Rates**  
**for the Twelve Months Ended June 30, 2016**

DATA: \_\_\_ BASE PERIOD  X  FORECAST PERIOD  
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Rate Class	Total Revenue at Present Rates	Total Revenue at Proposed Rates	Change in Total Revenue	Percent Change in Total Revenue
Residential Gas Service (RGS)	\$ 220,393,502	\$ 229,657,752	\$ 9,264,250	4.20%
Commercial Gas Service (CGS)	\$ 94,537,967	\$ 98,511,916	\$ 3,973,949	4.20%
Industrial Gas Service (IGS)	\$ 9,504,797	\$ 9,904,489	\$ 399,692	4.21%
As Available Gas Service (AAGS)	\$ 2,376,096	\$ 2,475,988	\$ 99,892	4.20%
Firm Transportation (FT)	\$ 6,987,867	\$ 7,281,427	\$ 293,560	4.20%
Special Contract Intra-Company Sales	\$ 4,121,433	\$ 4,294,693	\$ 173,260	4.20%
Special Contract Intra-Company Transportation	\$ 1,337,174	\$ 1,393,370	\$ 56,196	4.20%
Special Contract	\$ 237,766	\$ 247,803	\$ 10,038	4.22%
Distributed Generation Gas Service (DGGS)	\$ -	\$ -	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 339,496,602</b>	<b>\$ 353,767,440</b>	<b>\$ 14,270,838</b>	<b>4.20%</b>



**Louisville Gas and Electric Company**  
**Case No. 2014-00372**  
**Summary of Proposed Gas Revenue Increase**  
**Forecast Period Sales for the Twelve Months Ended June 30, 2016**

DATA: \_\_\_ BASE PERIOD  FORECAST PERIOD  
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Rate Class	Base Rate Revenue	GLT Revenue	GSC Revenue	DSM Revenue	Total Current Revenue	Increase	Percentage Change
Residential Gas Service - Rate RGS	\$ 100,526,323	\$ 12,833,669	\$ 105,116,312	\$ 1,917,198	\$ 220,393,502	\$ 9,264,250	4.20%
Commercial Gas Service - Rate CGS	33,324,522	\$ 5,604,313	54,544,208	1,064,923	\$ 94,537,967	3,973,949	4.20%
Industrial Gas Service - Rate IGS	3,077,607	378,798	6,048,393	0	\$ 9,504,797	399,692	4.21%
As-Available Gas Service - Rate AAGS	271,224	123,110	1,975,026	6,737	\$ 2,376,096	99,892	4.20%
Total Firm Transportation Service (Non-Standby) Rate FT	5,409,624	0	0	1,578,243	\$ 6,987,867	293,560	4.20%
Special Contract - Intra-Company Sales	2,280,929	0	1,840,504	0	\$ 4,121,433	173,260	4.20%
Special Contract - Intra-Company Transportation	1,337,174	0	0	0	\$ 1,337,174	56,196	4.20%
Special Contract	144,562	0	0	93,204	\$ 237,766	10,038	4.22%
Subtotal Sales to Ultimate Consumers and Inter-Company	\$ 146,371,965	\$ 18,939,889	\$ 169,524,442	\$ 4,660,305	\$ 339,496,602	\$ 14,270,838	4.20%
Late Payment Charge	\$ 1,234,768				1,234,768		0.00%
Miscellaneous Revenue	310,022				310,022		0.00%
Total Sales to Ultimate Consumers and Inter-Company	\$ 147,916,755	\$ 18,939,889	\$ 169,524,442	\$ 4,660,305	\$ 341,041,392	\$ 14,270,838	4.18%

Louisville Gas and Electric Company  
Case No. 2014-00372  
Calculation of Proposed Gas Rate Increase  
Forecast Period Sales for the Twelve Months Ended June 30, 2016

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
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Rate Class	Customer Months	MCF	Present Rates	Calculated Revenue @ Present Rates	Proposed Rates	
					Unit Charges	Calculated Revenue
<b><u>RATE RGS:</u></b>						
<b>Residential Gas Service Rate RGS</b>						
Basic Service Charge for the 12-Month Period	3,535,390		\$ 13.50	\$ 47,727,765	\$ 19.00	\$ 67,172,410
Distribution Cost Component (MCF)		19,985,071	\$ 2.64190	\$ 52,798,558	\$ 2.13250	\$ 42,618,163
<b>Subtotal</b>		<b>19,985,071</b>		<b>\$ 100,526,323</b>		<b>\$ 109,790,573</b>
Correction Factor			1.000000		1.000000	
<b>Subtotal Rate RGS after application of Correction Factor</b>				<b>\$ 100,526,323</b>		<b>\$ 109,790,573</b>
Gas Line Tracker (GLT) - Forecasted				\$ 12,833,669		\$ 12,833,669
Gas Supply Clause (GSC) - Forecasted				\$ 105,116,312		\$ 105,116,312
Demand-side Management (DSM) - Forecasted				\$ 1,917,198		\$ 1,917,198
<b>Total Residential Gas Service Rate RGS</b>				<b>\$ 220,393,502</b>		<b>\$ 229,657,752</b>
Proposed Increase in Revenue						9,264,250 4.20%

Louisville Gas and Electric Company  
Case No. 2014-00372  
Calculation of Proposed Gas Rate Increase  
Forecast Period Sales for the Twelve Months Ended June 30, 2016

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
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Rate Class	Customers	MCF	Off-Peak MCF	Present Rates	Calculated Revenue @ Present Rates	Proposed Rates	
						Unit Charges	Calculated Revenue
<b><u>RATE CGS:</u></b>							
<b>Firm Commercial Gas Service Rate CGS</b>							
Customers for the 12-Month Period							
Basic Service Charge (meters < 5000 cfh)	273,457			\$ 35.00	\$ 9,570,991	\$ 40.00	\$ 10,938,275
Basic Service Charge (meters 5000 cfh or >)	10,908			\$ 175.00	\$ 1,908,922	\$ 180.00	\$ 1,963,462
Distribution Cost Component							
On Peak Mcf		10,302,924		\$ 2.09990	\$ 21,635,111	\$ 2.34450	\$ 24,155,206
Off Peak Mcf			130,945	\$ 1.59990	\$ 209,499	\$ 1.84450	\$ 241,529
<b>Gas Transportation Service/Firm Balancing Service Rider to Rate CGS</b>							
Administrative Charges	0			\$ 400.00	\$ -	\$ 550.00	\$ -
Pool Manager Charges	0			\$ 75.00	\$ -	\$ 75.00	\$ -
Distribution Cost Component							
On Peak Mcf		0		\$ 2.09990	\$ -	\$ 2.34450	\$ -
Off Peak Mcf			0	\$ 1.59990	\$ -	\$ 1.84450	\$ -
<b>Subtotal</b>		<b>10,302,924</b>	<b>130,945</b>		<b>\$ 33,324,522</b>		<b>\$ 37,298,472</b>
Correction Factor				1.000000		1.000000	
<b>Subtotal Rate CGS after application of Correction Factor</b>					<b>\$ 33,324,522</b>		<b>\$ 37,298,472</b>
Gas Line Tracker (GLT) - Forecasted							
				\$ 5,604,313		\$ 5,604,313	
Gas Supply Clause (GSC) - Forecasted							
				\$ 54,544,208		\$ 54,544,208	
Demand-side Management (DSM) - Forecasted							
				\$ 1,064,923		\$ 1,064,923	
<b>Total Commercial Gas Service Rate CGS</b>		<b>Total 10,433,869</b>			<b>\$ 94,537,967</b>		<b>\$ 98,511,916</b>
Proposed Increase in Revenue							3,973,949
							4.20%



Louisville Gas and Electric Company  
Case No. 2014-00372  
Calculation of Proposed Gas Rate Increase  
Forecast Period Sales for the Twelve Months Ended June 30, 2016

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
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WITNESS: M. BLAKE

Rate Class	Customers	MCF	Off-Peak MCF	Present Rates	Calculated Revenue @ Present Rates	Proposed Rates	
						Unit Charges	Calculated Revenue
<b><u>RATE IGS:</u></b>							
<b>Firm Industrial Gas Service Rate IGS</b>							
Customers for the 12-Month Period							
Basic Service Charge (meters < 5000 cfh)	1,637			\$ 35.00	\$ 57,306	\$ 40.00	\$ 65,493
Basic Service Charge (meters 5000 cfh or >)	1,382			\$ 175.00	\$ 241,779	\$ 180.00	\$ 248,687
Distribution Cost Component							
On Peak Mcf		1,049,941		\$ 2.14520	\$ 2,252,333	\$ 2.43050	\$ 2,551,881
Off Peak Mcf			148,412	\$ 1.64520	\$ 244,168	\$ 1.93050	\$ 286,510
<b>Gas Transportation Service/Firm Balancing Service Rider to Rate IGS</b>							
Administrative Charges	24			\$ 400.00	\$ 9,600	\$ 550.00	\$ 13,200
Pool Manager Charges	24			\$ 75.00	\$ 1,800	\$ 75.00	\$ 1,800
Distribution Cost Component							
On Peak Mcf		90,219		\$ 2.14520	\$ 193,537	\$ 2.43050	\$ 219,277
Off Peak Mcf			46,854	\$ 1.64520	\$ 77,084	\$ 1.93050	\$ 90,451
<b>Subtotal</b>		<b>1,140,160</b>	<b>195,266</b>		<b>\$ 3,077,607</b>		<b>\$ 3,477,299</b>
Correction Factor				1.000000		1.000000	
<b>Subtotal Rate IGS after application of Correction Factor</b>					<b>\$ 3,077,607</b>		<b>\$ 3,477,299</b>
Gas Line Tracker (GLT) - Forecasted				\$ 378,798		\$ 378,798	
Gas Supply Clause (GSC) - Forecasted				\$ 6,048,393		\$ 6,048,393	
<b>Total Industrial Gas Service Rate IGS</b>		Total 1,335,425			<b>\$ 9,504,797</b>		<b>\$ 9,904,489</b>
Proposed Increase in Revenue							399,692 4.21%

Louisville Gas and Electric Company  
Case No. 2014-00372  
Calculation of Proposed Gas Rate Increase  
Forecast Period Sales for the Twelve Months Ended June 30, 2016

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE M-2.3  
Page 5 of 8  
WITNESS: M. BLAKE

Rate Class	Customers	MCF	Off-Peak MCF	Present Rates	Calculated Revenue @ Present Rates	Proposed Rates	
						Unit Charges	Calculated Revenue
<b><u>RATE AAGS:</u></b>							
<b>As Available Gas Service Rate AAGS</b>							
Basic Service Charge for the 12-Month Period	69			\$ 275.00	\$ 18,900	\$ 400.00	\$ 27,491
Distribution Cost Component		398,824		\$ 0.60860	\$ 242,724	\$ 0.82850	\$ 330,425
<b>Gas Transportation Service/Firm Balancing Service Rider to Rate AAGS</b>							
Administrative Charges (In Revenue Requirements as a ProForma Adjustment)	24			\$ 400.00	\$ 9,600	\$ 550.00	\$ 13,200
Pool Manager Charges	0			\$ 75.00	\$ -	\$ 75.00	\$ -
Distribution Cost Component (Mcf)		0		\$ 0.60860	\$ -	\$ 0.82850	\$ -
<b>Subtotal</b>		<b>398,824</b>			<b>\$ 271,224</b>		<b>\$ 371,116</b>
Correction Factor				1.000000		1.000000	
<b>Subtotal Rate AAGS after application of Correction Factor</b>					<b>\$ 271,224</b>		<b>\$ 371,116</b>
Gas Line Tracker (GLT) - Forecasted					\$ 123,110		\$ 123,110
Gas Supply Clause (GSC) - Forecasted					\$ 1,975,026		\$ 1,975,026
Demand-side Management (DSM) - Forecasted					\$ 6,737		\$ 6,737
<b>Total As Available Gas Service Rate AAGS</b>					<b><u>\$ 2,376,096</u></b>		<b><u>\$ 2,475,988</u></b>
Proposed Increase in Revenue							99,892 4.20%

Louisville Gas and Electric Company  
Case No. 2014-00372  
Calculation of Proposed Gas Rate Increase  
Forecast Period Sales for the Twelve Months Ended June 30, 2016

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE M-2.3  
Page 6 of 8  
WITNESS: M. BLAKE

Rate Class	Customers	MCF	Present Rates	Calculated Revenue @ Present Rates	Proposed Rates	
					Unit Charges	Calculated Revenue
<b><u>RATE FT:</u></b>						
<b>Firm Transportation Service (Transportation Only) Rate FT</b>						
Administrative Charges	948		\$ 400.00	\$ 379,200	\$ 550.00	\$ 521,400
Distribution Cost Component		11,554,241	\$ 0.43000	\$ 4,968,324	\$ 0.44310	\$ 5,119,684
<b>Subtotal</b>				<b>\$ 5,347,524</b>		<b>\$ 5,641,084</b>
Correction Factor			1.000000		1.000000	
<b>Subtotal Rate FT after application of Correction Factor</b>				<b>\$ 5,347,524</b>		<b>\$ 5,641,084</b>
Demand-side Management (DSM) - Forecasted				\$ 1,578,243		\$ 1,578,243
<b><u>RATE PS-FT:</u></b>						
<b>Pooling Service Rate PS - FT</b>						
Administrative Charges	828		\$ 75.00	\$ 62,100	\$ 75.00	\$ 62,100
<b>Total Rate PS-FT</b>				<b>\$ 62,100</b>		<b>\$ 62,100</b>
<b>Total Firm Transportation (Non-Standby) Rate FT</b>		11,554,241		<b>\$ 6,987,867</b>		<b>\$ 7,281,427</b>
Proposed Increase in Revenue						293,560 4.20%

Louisville Gas and Electric Company  
Case No. 2014-00372  
Calculation of Proposed Gas Rate Increase  
Forecast Period Sales for the Twelve Months Ended June 30, 2016

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE M-2.3  
Page 7 of 8  
WITNESS: M. BLAKE

Rate Class	Customers	MCF	Present Rates	Calculated Revenue @ Present Rates	Proposed Rates	
					Unit Charges	Calculated Revenue
<b><u>INTRA-COMPANY SPECIAL CONTRACTS</u></b>						
<b>Intra-Company Special Contract - Sales Service</b>						
Customers for the 12-Month Period	12		\$ 175.00	\$ 2,100	\$ 180.00	\$ 2,160
Distribution Cost Component		376,106 Mcf	\$ 0.32100	\$ 120,730	\$ 0.34540	\$ 129,907
Demand Charge		198,720 Mcfd	\$ 10.8600	\$ 2,158,099	\$ 11.68540	\$ 2,322,123
Subtotal				\$ 2,280,929		\$ 2,454,190
Gas Supply Clause (GSC) - Forecasted				\$ 1,840,504		\$ 1,840,504
<b>Total Intra-Company Special Contract - Sales Service</b>				<b>\$ 4,121,433</b>		<b>\$ 4,294,693</b>
Proposed Increase						\$ 173,260 4.20%
<b>Intra-Company Special Contract - Rate FT Customer</b>						
Monthly Transport Customer Charge	12		\$ 781.00	\$ 9,372	\$ 800.00	\$ 9,600
Distribution Cost Component		1,398,150 Mcf	\$ 0.04870	\$ 68,090	\$ 0.05080	\$ 71,026
Demand Charge		518,400 Mcfd	\$ 2.43	\$ 1,259,712	\$ 2.53230	\$ 1,312,744
Subtotal				\$ 1,337,174		\$ 1,393,370
<b>Total Intra-Company Special Contract - Rate FT Customer</b>				<b>\$ 1,337,174</b>		<b>\$ 1,393,370</b>
Proposed Increase						\$ 56,196 4.20%

Louisville Gas and Electric Company  
Case No. 2014-00372  
Calculation of Proposed Gas Rate Increase  
Forecast Period Sales for the Twelve Months Ended June 30, 2016

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE M-2.3  
Page 8 of 8  
WITNESS: M. BLAKE

Rate Class	Customers	MCF	Present Rates	Calculated Revenue @ Present Rates	Proposed Rates	
					Unit Charges	Calculated Revenue
<b><u>SPECIAL CONTRACTS - TRANSPORTATION SERVICE</u></b>						
<b>Special Contract</b>						
Customer Charges	12		\$ 275.00	\$ 3,300	\$ 300.00	\$ 3,600
Administrative Charges	12		\$ 400.00	\$ 4,800	\$ 550.00	\$ 6,600
Distribution Charge		593,147 Mcf	\$ 0.10490	\$ 62,221	\$ 0.11100	\$ 65,839
Demand Charge		26,997 Mcfd	\$ 2.75	\$ 74,240	\$ 2.91	\$ 78,560
				\$ 144,562		\$ 154,599
Demand-side Management (DSM) - Forecasted				\$ 93,204		\$ 93,204
<b>Total Special Contracts</b>				<b>\$ 237,766</b>		<b>\$ 247,803</b>
Proposed Increase					\$	10,038 4.22%

**Louisville Gas and Electric Company**  
**Case No. 2014-00372**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/16; Base Period 12ME 2/28/15)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(n)**  
**Sponsoring Witness: Robert M. Conroy**

**Description of Filing Requirement:**

*A typical bill comparison under present and proposed rates for all customer classes.*

**Response:**

See attached.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372  
Typical Electric Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Electric)  
PAGE 1 of 22  
WITNESS: R. M. CONROY

**Residential (Rate RS) / Volunteer Fire Dept (Rate VFD)**

kWh	A	B	C	D	Billing Factors			H	I	J
	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	FAC	DSM	ECR	Total Current Bill (\$) [A+E+F+G]	Total Proposed Bill (\$) [B+E+F+G]	Increase (%) [(I - H)/H]
500	\$ 51.13	\$ 56.09	\$ 4.96	9.7%	\$ (0.10)	\$ 0.93	\$ 4.42	\$ 56.38	\$ 61.34	8.8%
750	\$ 71.32	\$ 75.14	\$ 3.82	5.4%	\$ (0.15)	\$ 1.40	\$ 6.63	\$ 79.20	\$ 83.02	4.8%
984	\$ 90.22	\$ 92.96	\$ 2.74	3.0%	\$ (0.19)	\$ 1.83	\$ 8.69	\$ 100.55	\$ 103.29	2.73%
1,200	\$ 107.66	\$ 109.42	\$ 1.75	1.6%	\$ (0.23)	\$ 2.23	\$ 10.60	\$ 120.26	\$ 122.02	1.5%
1,500	\$ 131.89	\$ 132.27	\$ 0.38	0.3%	\$ (0.29)	\$ 2.79	\$ 13.25	\$ 147.64	\$ 148.02	0.3%
2,000	\$ 172.27	\$ 170.36	\$ (1.91)	-1.1%	\$ (0.39)	\$ 3.72	\$ 17.67	\$ 193.27	\$ 191.36	-1.0%
2,500	\$ 212.65	\$ 208.45	\$ (4.20)	-2.0%	\$ (0.49)	\$ 4.65	\$ 22.09	\$ 238.90	\$ 234.70	-1.8%
3,000	\$ 253.03	\$ 246.54	\$ (6.49)	-2.6%	\$ (0.58)	\$ 5.58	\$ 26.51	\$ 284.54	\$ 278.05	-2.3%

**Assumptions:**

Average usage = 984 kWh per month  
Billing Factors calculated as a unit charge based on forecast period revenues and volumes  
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372  
Typical Electric Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Electric)  
PAGE 2 of 22  
WITNESS: R. M. CONROY

**Residential Time-of-Day Energy (Proposed Rate Schedule)**

kWh	A	B	C	D	Billing Factors			H	I	J
	Base Rate Current Bill (Rate LEV)	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	FAC	DSM	ECR	Total Current Bill (\$) [A+E+F+G]	Total Proposed Bill (\$) [B+E+F+G]	Increase (%) [(I - H)/H]
500	\$ 50.69	\$ 59.83	\$ 9.14	18.0%	\$ (0.06)	\$ 0.56	\$ 2.65	\$ 53.84	\$ 62.98	17.0%
750	\$ 70.66	\$ 80.74	\$ 10.08	14.3%	\$ (0.09)	\$ 0.84	\$ 3.98	\$ 75.39	\$ 85.47	13.4%
1,000	\$ 90.63	\$ 101.66	\$ 11.03	12.2%	\$ (0.12)	\$ 1.12	\$ 5.30	\$ 96.93	\$ 107.96	11.4%
1,364	\$ 119.71	\$ 132.11	\$ 12.40	10.4%	\$ (0.16)	\$ 1.52	\$ 7.23	\$ 128.30	\$ 140.70	9.7%
1,500	\$ 130.57	\$ 143.49	\$ 12.91	9.9%	\$ (0.18)	\$ 1.67	\$ 7.95	\$ 140.01	\$ 152.93	9.2%
2,000	\$ 170.51	\$ 185.32	\$ 14.80	8.7%	\$ (0.24)	\$ 2.23	\$ 10.61	\$ 183.11	\$ 197.92	8.1%
2,500	\$ 210.46	\$ 227.15	\$ 16.69	7.9%	\$ (0.29)	\$ 2.79	\$ 13.26	\$ 226.22	\$ 242.91	7.4%
3,000	\$ 250.40	\$ 268.97	\$ 18.58	7.4%	\$ (0.35)	\$ 3.35	\$ 15.91	\$ 269.31	\$ 287.88	6.9%

Assumptions:

- Average usage = 1,364 kWh per month - based on Rate LEV
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes
- Current Bill calculations are based on Rate LEV.
- Current LEV customers have the option to move to Rate RS, Rate RTOD-E or Rate RTOD-D.
- Calculations may vary from other schedules due to rounding



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372  
Typical Electric Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Electric)  
PAGE 3 of 22  
WITNESS: R. M. CONROY

**Residential Time-of-Day Demand (Proposed Rate Schedule)**

kW	Load Factor	kWh	A	B	C	D	Billing Factors			H	I	J
			Base Rate Current Bill (Rate RS)	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	FAC	DSM	ECR	Total Current Bill (\$) [A+E+F+G]	Total Proposed Bill (\$) [B+E+F+G]	Increase (%) [(I - H)/H]
2	30%	438	\$ 46.12	\$ 63.26	\$ 17.13	37.1%	\$ (0.08)	\$ 0.82	\$ 3.87	\$ 50.73	\$ 67.87	33.8%
	50%	730	\$ 69.70	\$ 74.96	\$ 5.25	7.5%	\$ (0.14)	\$ 1.36	\$ 6.45	\$ 77.37	\$ 82.63	6.8%
	70%	1,022	\$ 93.29	\$ 86.66	\$ (6.62)	-7.1%	\$ (0.20)	\$ 1.90	\$ 9.03	\$ 104.02	\$ 97.39	-6.4%
5	30%	1,095	\$ 99.18	\$ 131.14	\$ 31.96	32.2%	\$ (0.21)	\$ 2.04	\$ 9.67	\$ 110.68	\$ 142.64	28.9%
	50%	1,825	\$ 158.14	\$ 160.40	\$ 2.26	1.4%	\$ (0.35)	\$ 3.40	\$ 16.12	\$ 177.31	\$ 179.57	1.3%
	70%	2,555	\$ 217.09	\$ 189.65	\$ (27.44)	-12.6%	\$ (0.50)	\$ 4.76	\$ 22.57	\$ 243.92	\$ 216.48	-11.2%
7	30%	1,533	\$ 134.56	\$ 176.39	\$ 41.84	31.1%	\$ (0.30)	\$ 2.85	\$ 13.54	\$ 150.65	\$ 192.48	27.8%
	50%	2,555	\$ 217.09	\$ 217.35	\$ 0.26	0.1%	\$ (0.50)	\$ 4.76	\$ 22.57	\$ 243.92	\$ 244.18	0.1%
	70%	3,577	\$ 299.63	\$ 258.32	\$ (41.31)	-13.8%	\$ (0.69)	\$ 6.66	\$ 31.60	\$ 337.20	\$ 295.89	-12.3%
10	30%	2,190	\$ 187.61	\$ 244.28	\$ 56.66	30.2%	\$ (0.42)	\$ 4.08	\$ 19.35	\$ 210.62	\$ 267.29	26.9%
	50%	3,650	\$ 305.52	\$ 302.79	\$ (2.73)	-0.9%	\$ (0.71)	\$ 6.79	\$ 32.25	\$ 343.85	\$ 341.12	-0.8%
	70%	5,110	\$ 423.43	\$ 361.31	\$ (62.12)	-14.7%	\$ (0.99)	\$ 9.51	\$ 45.15	\$ 477.10	\$ 414.98	-13.0%
15	30%	3,285	\$ 276.05	\$ 357.41	\$ 81.37	29.5%	\$ (0.64)	\$ 6.12	\$ 29.02	\$ 310.55	\$ 391.91	26.2%
	50%	5,475	\$ 452.91	\$ 445.19	\$ (7.72)	-1.7%	\$ (1.06)	\$ 10.19	\$ 48.37	\$ 510.41	\$ 502.69	-1.5%
	70%	7,665	\$ 629.78	\$ 532.96	\$ (96.81)	-15.4%	\$ (1.49)	\$ 14.27	\$ 67.72	\$ 710.28	\$ 613.46	-13.6%

Assumptions:  
Average usage = 0 kWh per month \*\*\*No customers currently on this rate\*\*\*  
Billing Factors calculated as a unit charge based on forecast period revenues and volumes  
Current Bill calculations are based on Rate RS since Rate RTOD-Demand is a new rate scheduled proposed in this case.  
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372  
Typical Electric Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ORIGINAL \_\_\_ \_\_\_UPDATED \_\_\_ \_\_\_REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Electric)  
PAGE 4 of 22  
WITNESS: R. M. CONROY

**General Service - Single Phase**

kWh	A	B	C	D	Billing Factors			H	I	J
	Base Rate	Base Rate	Increase	Increase	FAC	DSM	ECR	Total	Total	Increase
	Current	Proposed								
	Bill	Bill	(\$)	(%)				(\$)	(\$)	(%)
			[ B - A ]	[ C / A ]				[A+E+F+G]	[B+E+F+G]	[(I - H)/H]
500	\$ 65.67	\$ 71.23	\$ 5.55	8.5%	\$ (0.13)	\$ 0.94	\$ 4.50	\$ 70.98	\$ 76.54	7.8%
1,000	\$ 111.34	\$ 117.45	\$ 6.11	5.5%	\$ (0.26)	\$ 1.88	\$ 9.00	\$ 121.96	\$ 128.07	5.0%
1,500	\$ 157.01	\$ 163.68	\$ 6.66	4.2%	\$ (0.39)	\$ 2.82	\$ 13.51	\$ 172.95	\$ 179.62	3.9%
2,000	\$ 202.68	\$ 209.90	\$ 7.22	3.6%	\$ (0.52)	\$ 3.76	\$ 18.01	\$ 223.93	\$ 231.15	3.2%
2,500	\$ 248.35	\$ 256.13	\$ 7.77	3.1%	\$ (0.65)	\$ 4.70	\$ 22.51	\$ 274.91	\$ 282.69	2.8%
5,000	\$ 476.70	\$ 487.25	\$ 10.55	2.2%	\$ (1.30)	\$ 9.40	\$ 45.02	\$ 529.82	\$ 540.37	2.0%
7,500	\$ 705.05	\$ 718.38	\$ 13.32	1.9%	\$ (1.95)	\$ 14.10	\$ 67.54	\$ 784.74	\$ 798.07	1.7%
10,000	\$ 933.40	\$ 949.50	\$ 16.10	1.7%	\$ (2.61)	\$ 18.80	\$ 90.05	\$ 1,039.64	\$ 1,055.74	1.6%

**Assumptions:**

Average usage = 1,152 kWh per month  
Billing Factors calculated as a unit charge based on forecast period revenues and volumes  
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372  
Typical Electric Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Electric)  
PAGE 5 of 22  
WITNESS: R. M. CONROY

**General Service - Three Phase**

kWh	A	B	C	D	Billing Factors			H	I	J
	Base Rate	Base Rate	Increase	Increase	FAC	DSM	ECR	Total	Total	Increase
	Current	Proposed								
	Bill	Bill	(\$)	(%)				(\$)	(\$)	(%)
			[ B - A ]	[ C / A ]				[A+E+F+G]	[B+E+F+G]	[(I - H)/H]
500	\$ 80.67	\$ 86.23	\$ 5.55	6.9%	\$ (0.13)	\$ 0.94	\$ 4.50	\$ 85.98	\$ 91.54	6.5%
1,000	\$ 126.34	\$ 132.45	\$ 6.11	4.8%	\$ (0.26)	\$ 1.88	\$ 9.00	\$ 136.96	\$ 143.07	4.5%
2,500	\$ 263.35	\$ 271.13	\$ 7.77	3.0%	\$ (0.65)	\$ 4.70	\$ 22.51	\$ 289.91	\$ 297.69	2.7%
5,000	\$ 491.70	\$ 502.25	\$ 10.55	2.2%	\$ (1.30)	\$ 9.40	\$ 45.02	\$ 544.82	\$ 555.37	1.9%
7,500	\$ 720.05	\$ 733.38	\$ 13.32	1.9%	\$ (1.95)	\$ 14.10	\$ 67.54	\$ 799.74	\$ 813.07	1.7%
10,000	\$ 948.40	\$ 964.50	\$ 16.10	1.7%	\$ (2.61)	\$ 18.80	\$ 90.05	\$ 1,054.64	\$ 1,070.74	1.5%
15,000	\$ 1,405.10	\$ 1,426.75	\$ 21.65	1.5%	\$ (3.91)	\$ 28.20	\$ 135.07	\$ 1,564.46	\$ 1,586.11	1.4%
20,000	\$ 1,861.80	\$ 1,889.00	\$ 27.20	1.5%	\$ (5.21)	\$ 37.60	\$ 180.10	\$ 2,074.29	\$ 2,101.49	1.3%

**Assumptions:**

Average usage = 5,061 kWh per month  
Billing Factors calculated as a unit charge based on forecast period revenues and volumes  
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY  
Rate Case Constants  
Typical Electric Bill Comparison under Present & Proposed Rates  
For the 2014 Rate Case Filing

DATA: \_\_\_BASE PERIOD\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISIED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Electric)  
PAGE 6 of 22  
WITNESS: R. M. CONROY

**Power Service Secondary (Rate PSS)**

kW	Load Factor	kWh	A	B	C	D	Billing Factors			H	I	J
			Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	FAC	DSM	ECR	Total Current Bill (\$) [A+E+F+G]	Total Proposed Bill (\$) [B+E+F+G]	Increase (%) [(I - H)/H]
50	30%	10,950	\$ 1,284.86	\$ 1,332.56	\$ 47.70	3.7%	\$ (2.90)	\$ 20.63	\$ 99.09	\$ 1,401.68	\$ 1,449.38	3.4%
	50%	18,250	\$ 1,581.24	\$ 1,629.75	\$ 48.51	3.1%	\$ (4.84)	\$ 34.38	\$ 165.16	\$ 1,775.94	\$ 1,824.45	2.7%
	70%	25,550	\$ 1,877.62	\$ 1,926.93	\$ 49.31	2.6%	\$ (6.77)	\$ 48.14	\$ 231.22	\$ 2,150.21	\$ 2,199.52	2.3%
75	30%	16,425	\$ 1,882.30	\$ 1,953.85	\$ 71.56	3.8%	\$ (4.35)	\$ 30.95	\$ 148.64	\$ 2,057.54	\$ 2,129.09	3.5%
	50%	27,375	\$ 2,326.87	\$ 2,399.63	\$ 72.76	3.1%	\$ (7.26)	\$ 51.58	\$ 247.73	\$ 2,618.92	\$ 2,691.68	2.8%
	70%	38,325	\$ 2,771.44	\$ 2,845.40	\$ 73.97	2.7%	\$ (10.16)	\$ 72.21	\$ 346.83	\$ 3,180.32	\$ 3,254.28	2.3%
100	30%	21,900	\$ 2,479.72	\$ 2,575.13	\$ 95.41	3.9%	\$ (5.81)	\$ 41.26	\$ 198.19	\$ 2,713.36	\$ 2,808.77	3.5%
	50%	36,500	\$ 3,072.48	\$ 3,169.50	\$ 97.02	3.2%	\$ (9.68)	\$ 68.77	\$ 330.31	\$ 3,461.88	\$ 3,558.90	2.8%
	70%	51,100	\$ 3,665.24	\$ 3,763.86	\$ 98.62	2.7%	\$ (13.55)	\$ 96.28	\$ 462.44	\$ 4,210.41	\$ 4,309.03	2.3%
150	30%	32,850	\$ 3,674.59	\$ 3,817.70	\$ 143.11	3.9%	\$ (8.71)	\$ 61.89	\$ 297.28	\$ 4,025.05	\$ 4,168.16	3.6%
	50%	54,750	\$ 4,563.73	\$ 4,709.25	\$ 145.52	3.2%	\$ (14.52)	\$ 103.15	\$ 495.47	\$ 5,147.83	\$ 5,293.35	2.8%
	70%	76,650	\$ 5,452.87	\$ 5,600.80	\$ 147.93	2.7%	\$ (20.32)	\$ 144.41	\$ 693.66	\$ 6,270.62	\$ 6,418.55	2.4%
250	30%	54,750	\$ 6,064.31	\$ 6,302.83	\$ 238.52	3.9%	\$ (14.52)	\$ 103.15	\$ 495.47	\$ 6,648.41	\$ 6,886.93	3.6%
	50%	91,250	\$ 7,546.21	\$ 7,788.75	\$ 242.54	3.2%	\$ (24.19)	\$ 171.92	\$ 825.78	\$ 8,519.72	\$ 8,762.26	2.8%
	70%	127,750	\$ 9,028.11	\$ 9,274.66	\$ 246.55	2.7%	\$ (33.87)	\$ 240.69	\$ 1,156.09	\$ 10,391.02	\$ 10,637.57	2.4%

Assumptions:

Average usage = 58,604 kWh per month  
Billing Factors calculated as a unit charge based on forecast period revenues and volumes  
Current and Proposed Bill calculation uses a blended rate of 5/12 of the summer rate plus 7/12 of the winter rate  
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY  
Rate Case Constants  
Typical Electric Bill Comparison under Present & Proposed Rates  
For the 2014 Rate Case Filing

DATA: \_\_\_BASE PERIOD\_\_X\_\_\_FORECASTED PERIOD  
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SCHEDULE N (Electric)  
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WITNESS: R. M. CONROY

**Power Service Primary (Rate PSP)**

kW	Load Factor	kWh	A	B	C	D	Billing Factors			H	I	J
			Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$)	Increase (%)	FAC	DSM	ECR	Total Current Bill (\$)	Total Proposed Bill (\$)	Increase (%)
					[ B - A ]	[ C / A ]				[A+E+F+G]	[B+E+F+G]	[(I - H)/H]
50	30%	10,950	\$ 1,230.61	\$ 1,298.27	\$ 67.66	5.5%	\$ (2.51)	\$ 20.69	\$ 98.96	\$ 1,347.75	\$ 1,415.41	5.0%
	50%	18,250	\$ 1,517.21	\$ 1,587.64	\$ 70.44	4.6%	\$ (4.18)	\$ 34.48	\$ 164.94	\$ 1,712.45	\$ 1,782.88	4.1%
	70%	25,550	\$ 1,803.80	\$ 1,877.01	\$ 73.21	4.1%	\$ (5.85)	\$ 48.28	\$ 230.91	\$ 2,077.14	\$ 2,150.35	3.5%
100	30%	21,900	\$ 2,291.21	\$ 2,396.54	\$ 105.32	4.6%	\$ (5.01)	\$ 41.38	\$ 197.93	\$ 2,525.51	\$ 2,630.84	4.2%
	50%	36,500	\$ 2,864.41	\$ 2,975.28	\$ 110.87	3.9%	\$ (8.35)	\$ 68.97	\$ 329.88	\$ 3,254.91	\$ 3,365.78	3.4%
	70%	51,100	\$ 3,437.61	\$ 3,554.02	\$ 116.42	3.4%	\$ (11.69)	\$ 96.56	\$ 461.83	\$ 3,984.31	\$ 4,100.72	2.9%
250	30%	54,750	\$ 5,473.03	\$ 5,691.33	\$ 218.31	4.0%	\$ (12.53)	\$ 103.45	\$ 494.81	\$ 6,058.76	\$ 6,277.06	3.6%
	50%	91,250	\$ 6,906.02	\$ 7,138.19	\$ 232.18	3.4%	\$ (20.88)	\$ 172.42	\$ 824.69	\$ 7,882.25	\$ 8,114.42	2.9%
	70%	127,750	\$ 8,339.01	\$ 8,585.05	\$ 246.04	3.0%	\$ (29.23)	\$ 241.39	\$ 1,154.56	\$ 9,705.73	\$ 9,951.77	2.5%
500	30%	109,500	\$ 10,776.05	\$ 11,182.66	\$ 406.61	3.8%	\$ (25.05)	\$ 206.91	\$ 989.63	\$ 11,947.54	\$ 12,354.15	3.4%
	50%	182,500	\$ 13,642.03	\$ 14,076.38	\$ 434.35	3.2%	\$ (41.75)	\$ 344.85	\$ 1,649.38	\$ 15,594.51	\$ 16,028.86	2.8%
	70%	255,500	\$ 16,508.01	\$ 16,970.10	\$ 462.09	2.8%	\$ (58.46)	\$ 482.78	\$ 2,309.13	\$ 19,241.46	\$ 19,703.55	2.4%
1,000	30%	219,000	\$ 21,382.11	\$ 22,165.33	\$ 783.22	3.7%	\$ (50.11)	\$ 413.82	\$ 1,979.25	\$ 23,725.07	\$ 24,508.29	3.3%
	50%	365,000	\$ 27,114.07	\$ 27,952.77	\$ 838.70	3.1%	\$ (83.51)	\$ 689.69	\$ 3,298.75	\$ 31,019.00	\$ 31,857.70	2.7%
	70%	511,000	\$ 32,846.03	\$ 33,740.21	\$ 894.18	2.7%	\$ (116.91)	\$ 965.57	\$ 4,618.25	\$ 38,312.94	\$ 39,207.12	2.3%

Assumptions:

Average usage = 186,014 kWh per month  
Billing Factors calculated as a unit charge based on forecast period revenues and volumes  
Current and Proposed Bill calculation uses a blended rate of 5/12 of the summer rate plus 7/12 of the winter rate  
Calculations may vary from other schedules due to rounding

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SCHEDULE N (Electric)  
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WITNESS: R. M. CONROY

**Time-of-Day Secondary (Rate TODS)**

kVA	Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase (\$) [ B - A ]	D Increase (%) [ C / A ]	Billing Factors			H Total Current Bill (\$) [A+E+F+G]	I Total Proposed Bill (\$) [B+E+F+G]	J Increase (%) [(I - H)/H]
							E FAC	F DSM	G ECR			
250	30%	54,750	\$ 6,039.53	\$ 6,263.78	\$ 224.26	3.7%	\$ (14.26)	\$ 103.45	\$ 496.12	\$ 6,624.84	\$ 6,849.09	3.4%
	50%	91,250	\$ 7,495.88	\$ 7,741.30	\$ 245.43	3.3%	\$ (23.77)	\$ 172.41	\$ 826.86	\$ 8,471.38	\$ 8,716.80	2.9%
	70%	127,750	\$ 8,952.23	\$ 9,218.82	\$ 266.60	3.0%	\$ (33.27)	\$ 241.37	\$ 1,157.61	\$ 10,317.94	\$ 10,584.53	2.6%
500	30%	109,500	\$ 11,879.05	\$ 12,327.56	\$ 448.51	3.8%	\$ (28.52)	\$ 206.89	\$ 992.24	\$ 13,049.66	\$ 13,498.17	3.4%
	50%	182,500	\$ 14,791.75	\$ 15,282.60	\$ 490.85	3.3%	\$ (47.53)	\$ 344.82	\$ 1,653.73	\$ 16,742.77	\$ 17,233.62	2.9%
	70%	255,500	\$ 17,704.45	\$ 18,237.64	\$ 533.19	3.0%	\$ (66.55)	\$ 482.75	\$ 2,315.22	\$ 20,435.87	\$ 20,969.06	2.6%
1,000	30%	219,000	\$ 23,558.10	\$ 24,455.12	\$ 897.02	3.8%	\$ (57.04)	\$ 413.79	\$ 1,984.47	\$ 25,899.32	\$ 26,796.34	3.5%
	50%	365,000	\$ 29,383.50	\$ 30,365.20	\$ 981.70	3.3%	\$ (95.07)	\$ 689.64	\$ 3,307.46	\$ 33,285.53	\$ 34,267.23	2.9%
	70%	511,000	\$ 35,208.90	\$ 36,275.28	\$ 1,066.38	3.0%	\$ (133.09)	\$ 965.50	\$ 4,630.44	\$ 40,671.75	\$ 41,738.13	2.6%
2,500	30%	547,500	\$ 58,595.25	\$ 60,837.80	\$ 2,242.55	3.8%	\$ (142.60)	\$ 1,034.46	\$ 4,961.18	\$ 64,448.29	\$ 66,690.84	3.5%
	50%	912,500	\$ 73,158.75	\$ 75,613.00	\$ 2,454.25	3.4%	\$ (237.67)	\$ 1,724.11	\$ 8,268.64	\$ 82,913.83	\$ 85,368.08	3.0%
	70%	1,277,500	\$ 87,722.25	\$ 90,388.20	\$ 2,665.95	3.0%	\$ (332.74)	\$ 2,413.75	\$ 11,576.09	\$ 101,379.35	\$ 104,045.30	2.6%
5,000	30%	1,095,000	\$ 116,990.50	\$ 121,475.60	\$ 4,485.10	3.8%	\$ (285.20)	\$ 2,068.93	\$ 9,922.37	\$ 128,696.60	\$ 133,181.70	3.5%
	50%	1,825,000	\$ 146,117.50	\$ 151,026.00	\$ 4,908.50	3.4%	\$ (475.34)	\$ 3,448.21	\$ 16,537.28	\$ 165,627.65	\$ 170,536.15	3.0%
	70%	2,555,000	\$ 175,244.50	\$ 180,576.40	\$ 5,331.90	3.0%	\$ (665.47)	\$ 4,827.50	\$ 23,152.19	\$ 202,558.72	\$ 207,890.62	2.6%

**Assumptions:**

Average usage = 271,647 kWh per month  
Billing Factors calculated as a unit charge based on forecast period revenues and volumes  
Analysis assumes Peak Demand occurs in the Peak Period  
Calculations may vary from other schedules due to rounding

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SCHEDULE N (Electric)  
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WITNESS: R. M. CONROY

**Commercial Time-of-Day Primary (Rate CTODP) - this schedule is being eliminated. Customers will move to new Time-of-Day Primary (Rate TODP).**

kVA	Load Factor	kWh	A	B	C	D	Billing Factors			H	I	J
			Base Rate	Base Rate	Increase	Increase	FAC	DSM	ECR	Total	Total	Increase
			Current	Proposed	(\$)	(%)				Bill	Bill	
			Bill	Bill	[ B - A ]	[ C / A ]				[A+E+F+G]	[B+E+F+G]	[(I - H)/H]
500	30%	109,500	\$ 11,441.95	\$ 10,621.19	\$ (820.76)	-7.2%	\$ (25.88)	\$ 206.90	\$ 989.85	\$ 12,612.82	\$ 11,792.06	-6.5%
	50%	182,500	\$ 14,223.25	\$ 13,411.98	\$ (811.28)	-5.7%	\$ (43.14)	\$ 344.83	\$ 1,649.74	\$ 16,174.68	\$ 15,363.41	-5.0%
	70%	255,500	\$ 17,004.55	\$ 16,202.77	\$ (801.79)	-4.7%	\$ (60.39)	\$ 482.76	\$ 2,309.64	\$ 19,736.56	\$ 18,934.78	-4.1%
5,000	30%	1,095,000	\$ 111,719.50	\$ 103,511.85	\$ (8,207.65)	-7.4%	\$ (258.81)	\$ 2,068.96	\$ 9,898.45	\$ 123,428.10	\$ 115,220.45	-6.6%
	50%	1,825,000	\$ 139,532.50	\$ 131,419.75	\$ (8,112.75)	-5.8%	\$ (431.35)	\$ 3,448.26	\$ 16,497.42	\$ 159,046.83	\$ 150,934.08	-5.1%
	70%	2,555,000	\$ 167,345.50	\$ 159,327.65	\$ (8,017.85)	-4.8%	\$ (603.89)	\$ 4,827.57	\$ 23,096.39	\$ 194,665.57	\$ 186,647.72	-4.1%
10,000	30%	2,190,000	\$ 223,139.00	\$ 206,723.70	\$ (16,415.30)	-7.4%	\$ (517.62)	\$ 4,137.92	\$ 19,796.91	\$ 246,556.21	\$ 230,140.91	-6.7%
	50%	3,650,000	\$ 278,765.00	\$ 262,539.50	\$ (16,225.50)	-5.8%	\$ (862.71)	\$ 6,896.53	\$ 32,994.84	\$ 317,793.66	\$ 301,568.16	-5.1%
	70%	5,110,000	\$ 334,391.00	\$ 318,355.30	\$ (16,035.70)	-4.8%	\$ (1,207.79)	\$ 9,655.14	\$ 46,192.78	\$ 389,031.13	\$ 372,995.43	-4.1%
25,000	30%	5,475,000	\$ 557,397.50	\$ 516,359.25	\$ (41,038.25)	-7.4%	\$ (1,294.06)	\$ 10,344.79	\$ 49,492.26	\$ 615,940.49	\$ 574,902.24	-6.7%
	50%	9,125,000	\$ 696,462.50	\$ 655,898.75	\$ (40,563.75)	-5.8%	\$ (2,156.77)	\$ 17,241.32	\$ 82,487.11	\$ 794,034.16	\$ 753,470.41	-5.1%
	70%	12,775,000	\$ 835,527.50	\$ 795,438.25	\$ (40,089.25)	-4.8%	\$ (3,019.47)	\$ 24,137.84	\$ 115,481.95	\$ 972,127.82	\$ 932,038.57	-4.1%
50,000	30%	10,950,000	\$ 1,114,495.00	\$ 1,032,418.50	\$ (82,076.50)	-7.4%	\$ (2,588.12)	\$ 20,689.58	\$ 98,984.53	\$ 1,231,580.99	\$ 1,149,504.49	-6.7%
	50%	18,250,000	\$ 1,392,625.00	\$ 1,311,497.50	\$ (81,127.50)	-5.8%	\$ (4,313.53)	\$ 34,482.63	\$ 164,974.21	\$ 1,587,768.31	\$ 1,506,640.81	-5.1%
	70%	25,550,000	\$ 1,670,755.00	\$ 1,590,576.50	\$ (80,178.50)	-4.8%	\$ (6,038.94)	\$ 48,275.69	\$ 230,963.90	\$ 1,943,955.65	\$ 1,863,777.15	-4.1%

Assumptions:

- Average usage = 786,183 kWh per month
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes
- Analysis assumes Peak Demand occurs in the Peak Period
- Calculations may vary from other schedules due to rounding

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SCHEDULE N (Electric)  
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WITNESS: R. M. CONROY

**Industrial Time-of-Day Primary (Rate ITODP) - this schedule is being eliminated. Customers will move to new Time-of-Day Primary (Rate TODP).**

kVA	Load Factor	kWh	A	B	C	D	Billing Factors			H	I	J
			Base Rate	Base Rate	Increase	Increase	FAC	DSM	ECR	Total	Total	Increase
			Current Bill	Proposed Bill	(\$) [ B - A ]	(%) [ C / A ]				Current Bill (\$) [A+E+F+G]	Proposed Bill (\$) [B+E+F+G]	(%) [(I - H)/H]
500	30%	109,500	\$ 10,199.11	\$ 10,621.19	\$ 422.08	4.1%	\$ (32.46)	\$ 206.59	\$ 997.47	\$ 11,370.71	\$ 11,792.79	3.7%
	50%	182,500	\$ 12,781.85	\$ 13,411.98	\$ 630.13	4.9%	\$ (54.10)	\$ 344.32	\$ 1,662.46	\$ 14,734.53	\$ 15,364.66	4.3%
	70%	255,500	\$ 15,364.59	\$ 16,202.77	\$ 838.17	5.5%	\$ (75.74)	\$ 482.05	\$ 2,327.44	\$ 18,098.34	\$ 18,936.52	4.6%
5,000	30%	1,095,000	\$ 99,291.10	\$ 103,511.85	\$ 4,220.75	4.3%	\$ (324.61)	\$ 2,065.93	\$ 9,974.73	\$ 111,007.15	\$ 115,227.90	3.8%
	50%	1,825,000	\$ 125,118.50	\$ 131,419.75	\$ 6,301.25	5.0%	\$ (541.02)	\$ 3,443.22	\$ 16,624.55	\$ 144,645.25	\$ 150,946.50	4.4%
	70%	2,555,000	\$ 150,945.90	\$ 159,327.65	\$ 8,381.75	5.6%	\$ (757.43)	\$ 4,820.50	\$ 23,274.37	\$ 178,283.34	\$ 186,665.09	4.7%
10,000	30%	2,190,000	\$ 198,282.20	\$ 206,723.70	\$ 8,441.50	4.3%	\$ (649.23)	\$ 4,131.86	\$ 19,949.46	\$ 221,714.29	\$ 230,155.79	3.8%
	50%	3,650,000	\$ 249,937.00	\$ 262,539.50	\$ 12,602.50	5.0%	\$ (1,082.05)	\$ 6,886.43	\$ 33,249.11	\$ 288,990.49	\$ 301,592.99	4.4%
	70%	5,110,000	\$ 301,591.80	\$ 318,355.30	\$ 16,763.50	5.6%	\$ (1,514.87)	\$ 9,641.01	\$ 46,548.75	\$ 356,266.69	\$ 373,030.19	4.7%
25,000	30%	5,475,000	\$ 495,255.50	\$ 516,359.25	\$ 21,103.75	4.3%	\$ (1,623.07)	\$ 10,329.65	\$ 49,873.66	\$ 553,835.74	\$ 574,939.49	3.8%
	50%	9,125,000	\$ 624,392.50	\$ 655,898.75	\$ 31,506.25	5.1%	\$ (2,705.12)	\$ 17,216.09	\$ 83,122.77	\$ 722,026.24	\$ 753,532.49	4.4%
	70%	12,775,000	\$ 753,529.50	\$ 795,438.25	\$ 41,908.75	5.6%	\$ (3,787.16)	\$ 24,102.52	\$ 116,371.87	\$ 890,216.73	\$ 932,125.48	4.7%
50,000	30%	10,950,000	\$ 990,211.00	\$ 1,032,418.50	\$ 42,207.50	4.3%	\$ (3,246.14)	\$ 20,659.30	\$ 99,747.32	\$ 1,107,371.48	\$ 1,149,578.98	3.8%
	50%	18,250,000	\$ 1,248,485.00	\$ 1,311,497.50	\$ 63,012.50	5.1%	\$ (5,410.23)	\$ 34,432.17	\$ 166,245.53	\$ 1,443,752.47	\$ 1,506,764.97	4.4%
	70%	25,550,000	\$ 1,506,759.00	\$ 1,590,576.50	\$ 83,817.50	5.6%	\$ (7,574.33)	\$ 48,205.04	\$ 232,743.75	\$ 1,780,133.46	\$ 1,863,950.96	4.7%

**Assumptions:**

Average usage = 1,983,900 kWh per month  
Billing Factors calculated as a unit charge based on forecast period revenues and volumes  
Analysis assumes Peak Demand occurs in the Peak Period  
Calculations may vary from other schedules due to rounding



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SCHEDULE N (Electric)  
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WITNESS: R. M. CONROY

**Retail Transmission Service (Rate RTS)**

kVA	Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase (\$) [ B - A ]	D Increase (%) [ C / A ]	F Billing Factors			G ECR	H Total Current Bill (\$) [A+E+F+G]	I Total Proposed Bill (\$) [B+E+F+G]	J Increase (%) [(I - H)/H]
							E FAC	DSM					
1,000	30%	219,000	\$ 18,955.90	\$ 19,789.28	\$ 833.38	4.4%	\$ (64.61)	\$ -	\$ 2,011.04	\$ 20,902.33	\$ 21,735.71	4.0%	
	50%	365,000	\$ 24,226.50	\$ 25,208.80	\$ 982.30	4.1%	\$ (107.69)	\$ -	\$ 3,351.73	\$ 27,470.54	\$ 28,452.84	3.6%	
	70%	511,000	\$ 29,497.10	\$ 30,628.32	\$ 1,131.22	3.8%	\$ (150.76)	\$ -	\$ 4,692.43	\$ 34,038.77	\$ 35,169.99	3.3%	
10,000	30%	2,190,000	\$ 182,809.00	\$ 188,892.80	\$ 6,083.80	3.3%	\$ (646.11)	\$ -	\$ 20,110.40	\$ 202,273.29	\$ 208,357.09	3.0%	
	50%	3,650,000	\$ 235,515.00	\$ 243,088.00	\$ 7,573.00	3.2%	\$ (1,076.86)	\$ -	\$ 33,517.34	\$ 267,955.48	\$ 275,528.48	2.8%	
	70%	5,110,000	\$ 288,221.00	\$ 297,283.20	\$ 9,062.20	3.1%	\$ (1,507.60)	\$ -	\$ 46,924.27	\$ 333,637.67	\$ 342,699.87	2.7%	
25,000	30%	5,475,000	\$ 455,897.50	\$ 470,732.00	\$ 14,834.50	3.3%	\$ (1,615.29)	\$ -	\$ 50,276.00	\$ 504,558.21	\$ 519,392.71	2.9%	
	50%	9,125,000	\$ 587,662.50	\$ 606,220.00	\$ 18,557.50	3.2%	\$ (2,692.14)	\$ -	\$ 83,793.34	\$ 668,763.70	\$ 687,321.20	2.8%	
	70%	12,775,000	\$ 719,427.50	\$ 741,708.00	\$ 22,280.50	3.1%	\$ (3,769.00)	\$ -	\$ 117,310.68	\$ 832,969.18	\$ 855,249.68	2.7%	
50,000	30%	10,950,000	\$ 911,045.00	\$ 940,464.00	\$ 29,419.00	3.2%	\$ (3,230.57)	\$ -	\$ 100,552.01	\$ 1,008,366.44	\$ 1,037,785.44	2.9%	
	50%	18,250,000	\$ 1,174,575.00	\$ 1,211,440.00	\$ 36,865.00	3.1%	\$ (5,384.29)	\$ -	\$ 167,586.68	\$ 1,336,777.39	\$ 1,373,642.39	2.8%	
	70%	25,550,000	\$ 1,438,105.00	\$ 1,482,416.00	\$ 44,311.00	3.1%	\$ (7,538.00)	\$ -	\$ 234,621.36	\$ 1,665,188.36	\$ 1,709,499.36	2.7%	
75,000	30%	16,425,000	\$ 1,366,192.50	\$ 1,410,196.00	\$ 44,003.50	3.2%	\$ (4,845.86)	\$ -	\$ 150,828.01	\$ 1,512,174.65	\$ 1,556,178.15	2.9%	
	50%	27,375,000	\$ 1,761,487.50	\$ 1,816,660.00	\$ 55,172.50	3.1%	\$ (8,076.43)	\$ -	\$ 251,380.02	\$ 2,004,791.09	\$ 2,059,963.59	2.8%	
	70%	38,325,000	\$ 2,156,782.50	\$ 2,223,124.00	\$ 66,341.50	3.1%	\$ (11,307.01)	\$ -	\$ 351,932.03	\$ 2,497,407.52	\$ 2,563,749.02	2.7%	

**Assumptions:**

- Average usage = 6,089,174 kWh per month
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes
- Analysis assumes Peak Demand occurs in the Peak Period
- DSM does not apply to Industrial Customers
- Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY  
Rate Case Constants  
Typical Electric Bill Comparison under Present & Proposed Rates  
For the 2014 Rate Case Filing

DATA: \_\_\_BASE PERIOD\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Electric)  
PAGE 12 of 22  
WITNESS: R. M. CONROY

**Fluctuating Load Service - Transmission - No LG&E Customers on this rate schedule**

kVA	Load Factor	kWh	A	B	C	D	Billing Factors			H	I	J
			Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	FAC	DSM	ECR	Total Current Bill (\$) [A+E+F+G]	Total Proposed Bill (\$) [B+E+F+G]	Increase (%) [(I - H)/H]
50,000	30%	10,950,000	\$ 621,045.00	\$ 638,135.50	\$ 17,090.50	2.8%	\$ -	\$ -	\$ -	\$ 621,045.00	\$ 638,135.50	2.8%
	50%	18,250,000	\$ 884,575.00	\$ 908,892.50	\$ 24,317.50	2.8%	\$ -	\$ -	\$ -	\$ 884,575.00	\$ 908,892.50	2.7%
	70%	25,550,000	\$ 1,148,105.00	\$ 1,179,649.50	\$ 31,544.50	2.8%	\$ -	\$ -	\$ -	\$ 1,148,105.00	\$ 1,179,649.50	2.7%
75,000	30%	16,425,000	\$ 931,192.50	\$ 956,703.25	\$ 25,510.75	2.7%	\$ -	\$ -	\$ -	\$ 931,192.50	\$ 956,703.25	2.7%
	50%	27,375,000	\$ 1,326,487.50	\$ 1,362,838.75	\$ 36,351.25	2.7%	\$ -	\$ -	\$ -	\$ 1,326,487.50	\$ 1,362,838.75	2.7%
	70%	38,325,000	\$ 1,721,782.50	\$ 1,768,974.25	\$ 47,191.75	2.7%	\$ -	\$ -	\$ -	\$ 1,721,782.50	\$ 1,768,974.25	2.7%
100,000	30%	21,900,000	\$ 1,241,340.00	\$ 1,275,271.00	\$ 33,931.00	2.7%	\$ -	\$ -	\$ -	\$ 1,241,340.00	\$ 1,275,271.00	2.7%
	50%	36,500,000	\$ 1,768,400.00	\$ 1,816,785.00	\$ 48,385.00	2.7%	\$ -	\$ -	\$ -	\$ 1,768,400.00	\$ 1,816,785.00	2.7%
	70%	51,100,000	\$ 2,295,460.00	\$ 2,358,299.00	\$ 62,839.00	2.7%	\$ -	\$ -	\$ -	\$ 2,295,460.00	\$ 2,358,299.00	2.7%
150,000	30%	32,850,000	\$ 1,861,635.00	\$ 1,912,406.50	\$ 50,771.50	2.7%	\$ -	\$ -	\$ -	\$ 1,861,635.00	\$ 1,912,406.50	2.7%
	50%	54,750,000	\$ 2,652,225.00	\$ 2,724,677.50	\$ 72,452.50	2.7%	\$ -	\$ -	\$ -	\$ 2,652,225.00	\$ 2,724,677.50	2.7%
	70%	76,650,000	\$ 3,442,815.00	\$ 3,536,948.50	\$ 94,133.50	2.7%	\$ -	\$ -	\$ -	\$ 3,442,815.00	\$ 3,536,948.50	2.7%
200,000	30%	43,800,000	\$ 2,481,930.00	\$ 2,549,542.00	\$ 67,612.00	2.7%	\$ -	\$ -	\$ -	\$ 2,481,930.00	\$ 2,549,542.00	2.7%
	50%	73,000,000	\$ 3,536,050.00	\$ 3,632,570.00	\$ 96,520.00	2.7%	\$ -	\$ -	\$ -	\$ 3,536,050.00	\$ 3,632,570.00	2.7%
	70%	102,200,000	\$ 4,590,170.00	\$ 4,715,598.00	\$ 125,428.00	2.7%	\$ -	\$ -	\$ -	\$ 4,590,170.00	\$ 4,715,598.00	2.7%

Assumptions:  
Average usage = 0 kWh per month      \*\*No LG&E customers on this rate schedule\*\*  
Billing Factors calculated as a unit charge based on forecast period revenues and volumes  
Analysis assumes Peak Demand at 50% of base demand  
DSM does not apply to Industrial Customers  
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY  
Rate Case Constants  
Typical Electric Bill Comparison under Present & Proposed Rates  
For the 2014 Rate Case Filing

DATA: \_\_\_BASE PERIOD\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Electric)  
PAGE 13 of 22  
WITNESS: R. M. CONROY

**Fluctuating Load Service- Primary - No LG&E Customers on this rate schedule**

kVA	Load Factor	kWh	A	B	C	D	Billing Factors			H	I	J
			Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	FAC	DSM	ECR	Total Current Bill (\$) [A+E+F+G]	Total Proposed Bill (\$) [B+E+F+G]	Increase (%) [(I - H)/H]
50,000	30%	10,950,000	\$ 684,795.00	\$ 676,635.50	\$ (8,159.50)	-1.2%	\$ -	\$ -	\$ -	\$ 684,795.00	\$ 676,635.50	-1.2%
	50%	18,250,000	\$ 948,325.00	\$ 947,392.50	\$ (932.50)	-0.1%	\$ -	\$ -	\$ -	\$ 948,325.00	\$ 947,392.50	-0.1%
	70%	25,550,000	\$ 1,211,855.00	\$ 1,218,149.50	\$ 6,294.50	0.5%	\$ -	\$ -	\$ -	\$ 1,211,855.00	\$ 1,218,149.50	0.5%
75,000	30%	16,425,000	\$ 1,026,817.50	\$ 1,014,453.25	\$ (12,364.25)	-1.2%	\$ -	\$ -	\$ -	\$ 1,026,817.50	\$ 1,014,453.25	-1.2%
	50%	27,375,000	\$ 1,422,112.50	\$ 1,420,588.75	\$ (1,523.75)	-0.1%	\$ -	\$ -	\$ -	\$ 1,422,112.50	\$ 1,420,588.75	-0.1%
	70%	38,325,000	\$ 1,817,407.50	\$ 1,826,724.25	\$ 9,316.75	0.5%	\$ -	\$ -	\$ -	\$ 1,817,407.50	\$ 1,826,724.25	0.5%
100,000	30%	21,900,000	\$ 1,368,840.00	\$ 1,352,271.00	\$ (16,569.00)	-1.2%	\$ -	\$ -	\$ -	\$ 1,368,840.00	\$ 1,352,271.00	-1.2%
	50%	36,500,000	\$ 1,895,900.00	\$ 1,893,785.00	\$ (2,115.00)	-0.1%	\$ -	\$ -	\$ -	\$ 1,895,900.00	\$ 1,893,785.00	-0.1%
	70%	51,100,000	\$ 2,422,960.00	\$ 2,435,299.00	\$ 12,339.00	0.5%	\$ -	\$ -	\$ -	\$ 2,422,960.00	\$ 2,435,299.00	0.5%
150,000	30%	32,850,000	\$ 2,052,885.00	\$ 2,027,906.50	\$ (24,978.50)	-1.2%	\$ -	\$ -	\$ -	\$ 2,052,885.00	\$ 2,027,906.50	-1.2%
	50%	54,750,000	\$ 2,843,475.00	\$ 2,840,177.50	\$ (3,297.50)	-0.1%	\$ -	\$ -	\$ -	\$ 2,843,475.00	\$ 2,840,177.50	-0.1%
	70%	76,650,000	\$ 3,634,065.00	\$ 3,652,448.50	\$ 18,383.50	0.5%	\$ -	\$ -	\$ -	\$ 3,634,065.00	\$ 3,652,448.50	0.5%
200,000	30%	43,800,000	\$ 2,736,930.00	\$ 2,703,542.00	\$ (33,388.00)	-1.2%	\$ -	\$ -	\$ -	\$ 2,736,930.00	\$ 2,703,542.00	-1.2%
	50%	73,000,000	\$ 3,791,050.00	\$ 3,786,570.00	\$ (4,480.00)	-0.1%	\$ -	\$ -	\$ -	\$ 3,791,050.00	\$ 3,786,570.00	-0.1%
	70%	102,200,000	\$ 4,845,170.00	\$ 4,869,598.00	\$ 24,428.00	0.5%	\$ -	\$ -	\$ -	\$ 4,845,170.00	\$ 4,869,598.00	0.5%

Assumptions:  
Average usage = 0 kWh per month      \*\*No LG&E customers on this rate schedule\*\*  
Billing Factors calculated as a unit charge based on forecast period revenues and volumes  
Analysis assumes Peak Demand at 50% of base demand  
DSM does not apply to Industrial Customers  
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372  
Typical Electric Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISIED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Electric)  
PAGE 14 of 22  
WITNESS: R. M. CONROY

**Lighting Service - Rate LS**

	A	B	C	D	E	F		G	H	I	J
	Monthly	Base Rate	Base Rate	Increase	Increase	Billing Factors		Total	Total		
	kW	Current	Proposed	(\$)	(%)	FAC	ECR	Current	Proposed		
		Bill	Bill	[ C - B ]	[ D / B ]			Bill	Bill		
								(\$)	(\$)		(%)
								[B+F+G]	[C+F+G]		[(I - H)/H]
<b>OVERHEAD SERVICE</b>											
<i>High Pressure Sodium</i>											
452 Cobra Head, 16000 Lumen Fixture Only	0.181	\$ 13.35	\$ 13.73	\$ 0.38	2.8%	\$ (0.05)	\$ 0.58	\$ 13.88	\$ 14.26		2.7%
453 Cobra Head, 28500 Lumen Fixture Only	0.294	\$ 15.94	\$ 16.38	\$ 0.44	2.7%	\$ (0.09)	\$ 0.95	\$ 16.80	\$ 17.24		2.6%
454 Cobra Head, 50000 Lumen Fixture Only	0.471	\$ 18.76	\$ 19.27	\$ 0.51	2.6%	\$ (0.14)	\$ 1.52	\$ 20.14	\$ 20.65		2.5%
455 Directional, 16000 Lumen Fixture Only	0.181	\$ 14.30	\$ 14.71	\$ 0.41	2.8%	\$ (0.05)	\$ 0.58	\$ 14.83	\$ 15.24		2.8%
456 Directional, 50000 Lumen Fixture Only	0.471	\$ 19.59	\$ 20.13	\$ 0.54	2.7%	\$ (0.14)	\$ 1.52	\$ 20.97	\$ 21.51		2.6%
457 Open Bottom, 9500 Lumen Fixture Only	0.117	\$ 11.20	\$ 11.52	\$ 0.32	2.8%	\$ (0.04)	\$ 0.38	\$ 11.54	\$ 11.86		2.8%
<i>Metal Halide</i>											
470 Directional, 12000 Lumen Fixture Only	0.15	\$ 13.23	\$ 13.61	\$ 0.38	2.8%	\$ (0.05)	\$ 0.48	\$ 13.67	\$ 14.05		2.8%
473 Directional, 32000 Lumen Fixture Only	0.35	\$ 19.70	\$ 20.25	\$ 0.55	2.7%	\$ (0.11)	\$ 1.13	\$ 20.73	\$ 21.28		2.7%
476 Directional, 107800 Lumen Fixture Only	1.08	\$ 42.76	\$ 43.93	\$ 1.17	2.7%	\$ (0.33)	\$ 3.49	\$ 45.92	\$ 47.09		2.5%

Assumptions:

Billing Factors calculated as a unit charge based on forecast period revenues and volumes and assuming October hours of usage  
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372  
Typical Electric Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Electric)  
PAGE 15 of 22  
WITNESS: R. M. CONROY

Lighting Service - Rate LS	A	B	C	D	E	F	G	H	I	J
	Monthly kW	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ C - B ]	Increase (%) [ D / B ]	Billing Factors FAC ECR		Total Current Bill (\$) [B+F+G]	Total Proposed Bill (\$) [C+F+G]	Increase (%) [(I - H)/H]
<b>UNDERGROUND SERVICE</b>										
<i>High Pressure Sodium</i>										
412 Colonial, 4Sided, 5800 Lumen Smooth Pole	0.083	\$ 20.03	\$ 20.61	\$ 0.58	2.8%	\$(0.03)	\$ 0.27	\$ 20.28	\$ 20.86	2.9%
413 Colonial, 4Sided, 9500 Lumen Smooth Pole	0.117	\$ 20.83	\$ 21.43	\$ 0.60	2.8%	\$(0.04)	\$ 0.38	\$ 21.17	\$ 21.77	2.8%
444 Colonial, 4Sided, 16000 Lumen Smooth Pole	0.181	\$ 21.26	\$ 21.87	\$ 0.61	2.8%	\$(0.05)	\$ 0.58	\$ 21.79	\$ 22.40	2.8%
415 Acorn, 5800 Lumen Smooth Pole	0.083	\$ 20.42	\$ 21.02	\$ 0.60	2.9%	\$(0.03)	\$ 0.27	\$ 20.67	\$ 21.27	2.9%
416 Acorn, 9500 Lumen Smooth Pole	0.117	\$ 22.90	\$ 23.57	\$ 0.67	2.8%	\$(0.04)	\$ 0.38	\$ 23.24	\$ 23.91	2.9%
445 Acorn, 16,000 Lumen Smooth Pole	0.181	\$ 23.20	\$ 23.87	\$ 0.67	2.8%	\$(0.05)	\$ 0.58	\$ 23.73	\$ 24.40	2.8%
427 London, 5800 Lumen Fluted Pole	0.083	\$ 35.44	\$ 36.48	\$ 1.04	2.9%	\$(0.03)	\$ 0.27	\$ 35.69	\$ 36.73	2.9%
429 London, 9500 Lumen Fluted Pole	0.117	\$ 36.41	\$ 37.47	\$ 1.06	2.8%	\$(0.04)	\$ 0.38	\$ 36.75	\$ 37.81	2.9%
431 Victorian, 5800 Lumen Fluted Pole	0.083	\$ 33.17	\$ 34.14	\$ 0.97	2.8%	\$(0.03)	\$ 0.27	\$ 33.42	\$ 34.39	2.9%
433 Victorian, 9500 Lumen Fluted Pole	0.117	\$ 35.33	\$ 36.36	\$ 1.03	2.8%	\$(0.04)	\$ 0.38	\$ 35.67	\$ 36.70	2.9%
400 Dark Sky, 4000 Lumen	0.06	\$ 24.07	\$ 24.77	\$ 0.70	2.8%	\$(0.02)	\$ 0.19	\$ 24.24	\$ 24.94	2.9%
401 Dark Sky, 9500 Lumen	0.117	\$ 25.24	\$ 25.97	\$ 0.73	2.8%	\$(0.04)	\$ 0.38	\$ 25.58	\$ 26.31	2.9%
423 Cobra Head, 16000 Lumen Smooth Pole	0.181	\$ 26.88	\$ 27.66	\$ 0.78	2.8%	\$(0.05)	\$ 0.58	\$ 27.41	\$ 28.19	2.8%
424 Cobra Head, 28500 Lumen Smooth Pole	0.294	\$ 29.31	\$ 30.15	\$ 0.84	2.8%	\$(0.09)	\$ 0.95	\$ 30.17	\$ 31.01	2.8%
425 Cobra Head, 50000 Lumen Smooth Pole	0.471	\$ 35.41	\$ 36.41	\$ 1.00	2.7%	\$(0.14)	\$ 1.52	\$ 36.79	\$ 37.79	2.7%
439 Contemporary, 16000 Lumen Fixture Only	0.181	\$ 16.99	\$ 17.48	\$ 0.49	2.8%	\$(0.05)	\$ 0.58	\$ 17.52	\$ 18.01	2.8%
420 Contemporary, 16000 Lumen Fixture & Pole	0.181	\$ 30.42	\$ 31.30	\$ 0.88	2.8%	\$(0.05)	\$ 0.58	\$ 30.95	\$ 31.83	2.8%
440 Contemporary, 28500 Lumen Fixture Only	0.294	\$ 19.14	\$ 19.68	\$ 0.54	2.7%	\$(0.09)	\$ 0.95	\$ 20.00	\$ 20.54	2.7%
421 Contemporary, 28500 Lumen Fixture & Pole	0.294	\$ 33.72	\$ 34.69	\$ 0.97	2.8%	\$(0.09)	\$ 0.95	\$ 34.58	\$ 35.55	2.8%
441 Contemporary, 50000 Lumen Fixture Only	0.471	\$ 23.70	\$ 24.36	\$ 0.66	2.7%	\$(0.14)	\$ 1.52	\$ 25.08	\$ 25.74	2.6%
422 Contemporary, 50000 Lumen Fixture & Pole	0.471	\$ 39.77	\$ 40.90	\$ 1.13	2.8%	\$(0.14)	\$ 1.52	\$ 41.15	\$ 42.28	2.7%

Assumptions:

Billing Factors calculated as a unit charge based on forecast period revenues and volumes and assuming October hours of usage  
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372  
Typical Electric Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Electric)  
PAGE 16 of 22  
WITNESS: R. M. CONROY

Lighting Service - Rate LS	A	B	C	D	E	F		G	H	I	J
	Monthly	Base Rate	Base Rate	Increase	Increase	Billing Factors			Total	Total	Increase
	kW	Current	Proposed	(\$)	(%)	FAC	ECR		Current	Proposed	(%)
		Bill	Bill	[ C - B ]	[ D / B ]				Bill	Bill	[(I - H)H]
									(\$)	(\$)	
									[B+F+G]	[C+F+G]	
<b>Metal Halide</b>											
479 Contemporary, 12000 Lumen Fixture Only	0.15	\$ 14.50	\$ 14.91	\$ 0.41	2.8%	\$ (0.05)	\$ 0.48		\$ 14.94	\$ 15.35	2.7%
480 Contemporary, 12000 Lumen Fixture & Pole	0.15	\$ 24.27	\$ 24.97	\$ 0.70	2.8%	\$ (0.05)	\$ 0.48		\$ 24.71	\$ 25.41	2.8%
481 Contemporary, 32000 Lumen Fixture Only	0.35	\$ 21.48	\$ 22.08	\$ 0.60	2.7%	\$ (0.11)	\$ 1.13		\$ 22.51	\$ 23.11	2.7%
482 Contemporary, 32000 Lumen Fixture & Pole	0.35	\$ 31.23	\$ 32.12	\$ 0.89	2.8%	\$ (0.11)	\$ 1.13		\$ 32.26	\$ 33.15	2.8%
483 Contemporary, 107800 Lumen Fixture Only	1.08	\$ 45.72	\$ 46.98	\$ 1.26	2.7%	\$ (0.33)	\$ 3.49		\$ 48.88	\$ 50.14	2.6%
484 Contemporary, 107800 Lumen Fixture & Pole	1.08	\$ 55.47	\$ 57.01	\$ 1.54	2.7%	\$ (0.33)	\$ 3.49		\$ 58.63	\$ 60.17	2.6%

Assumptions:

Billing Factors calculated as a unit charge based on forecast period revenues and volumes and assuming October hours of usage  
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372  
Typical Electric Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_UPDATED\_\_\_ REVISIED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Electric)  
PAGE 17 of 22  
WITNESS: R. M. CONROY

<u>Restricted Lighting Service - Rate RLS</u>	A	B	C	D	E	F	G	H	I	J
	Monthly	Base Rate	Base Rate	Increase	Increase	Billing Factors		Total	Total	Increase
	kW	Current	Proposed	(\$)	(%)	FAC	ECR	Current	Proposed	(%)
		Bill	Bill	[ C - B ]	[ D / B ]			Bill	Bill	[(I - H)/H]
								(\$)	(\$)	
								[B+F+G]	[C+F+G]	
<b>OVERHEAD SERVICE</b>										
<i>Mercury Vapor</i>										
252 Cobra/Open Bottom 8000L Fixture Only	0.21	\$ 10.18	\$ 10.20	\$ 0.02	0.2%	\$ (0.06)	\$ 0.68	\$ 10.80	\$ 10.82	0.2%
458 Cobra Head 8000 Lumen Fixture Only (consolidated with 252)	0.21	\$ 11.74	\$ 10.20	\$ (1.54)	-15.1%	\$ (0.06)	\$ 0.68	\$ 12.36	\$ 10.82	-12.5%
203 Cobra Head 13000 Lumen Fixture Only	0.298	\$ 11.83	\$ 12.15	\$ 0.32	2.6%	\$ (0.09)	\$ 0.96	\$ 12.70	\$ 13.02	2.5%
204 Cobra Head 25000 Lumen Fixture Only	0.462	\$ 14.86	\$ 15.26	\$ 0.40	2.6%	\$ (0.14)	\$ 1.49	\$ 16.21	\$ 16.61	2.5%
209 Cobra Head 60000 Lumen Fixture Only	1.18	\$ 31.14	\$ 31.96	\$ 0.82	2.6%	\$ (0.36)	\$ 3.81	\$ 34.60	\$ 35.42	2.4%
207 Directional 25000 Lumen Fixture Only	0.462	\$ 16.89	\$ 17.35	\$ 0.46	2.7%	\$ (0.14)	\$ 1.49	\$ 18.24	\$ 18.70	2.5%
210 Directional 60000 Lumen Fixture Only	1.18	\$ 32.34	\$ 33.19	\$ 0.85	2.6%	\$ (0.36)	\$ 3.81	\$ 35.80	\$ 36.65	2.4%
201 Open Bottom 4000 Lumen Fixture Only	0.1	\$ 8.43	\$ 8.67	\$ 0.24	2.8%	\$ (0.03)	\$ 0.32	\$ 8.73	\$ 8.97	2.8%
<i>Metal Halide</i>										
471 Directional, 12000 Lumen Fixture & Wood Pole	0.15	\$ 15.51	\$ 15.95	\$ 0.44	2.8%	\$ (0.05)	\$ 0.48	\$ 15.95	\$ 16.39	2.8%
474 Directional, 32000 Lumen Fixture & Wood Pole	0.35	\$ 21.99	\$ 22.61	\$ 0.62	2.7%	\$ (0.11)	\$ 1.13	\$ 23.02	\$ 23.64	2.7%
475 Directional, 32000 Lumen Fixture & Metal Pole	0.35	\$ 29.44	\$ 30.28	\$ 0.84	2.8%	\$ (0.11)	\$ 1.13	\$ 30.47	\$ 31.31	2.8%
477 Directional, 107800 Lumen Fixture & Wood Pole	1.08	\$ 45.94	\$ 47.20	\$ 1.26	2.7%	\$ (0.33)	\$ 3.49	\$ 49.10	\$ 50.36	2.6%

Assumptions:

Billing Factors calculated as a unit charge based on forecast period revenues and volumes and assuming October hours of usage  
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2014-00372

Typical Electric Bill Comparison under Present & Proposed Rates

FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_\_FORECASTED PERIOD  
 TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
 WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Electric)  
 PAGE 18 of 22  
 WITNESS: R. M. CONROY

**Restricted Lighting Service - Rate RLS**

	A	B	C	D	E	F	G	H	I	J
	Monthly	Base Rate	Base Rate	Increase	Increase	Billing Factors		Total	Total	Increase
	kW	Current	Proposed	(\$)	(%)	FAC	ECR	Current	Proposed	(%)
		Bill	Bill	[ C - B ]	[ D / B ]			Bill	Bill	[(I - H)/H]
								(\$)	(\$)	
								[B+F+G]	[C+F+G]	
<b>UNDERGROUND SERVICE</b>										
<b>High Pressure Sodium</b>										
275 Cobra/Contemporary 16000 Lumen										
Fixture & Smooth Pole	0.181	\$ 25.42	\$ 26.15	\$ 0.73	2.8%	\$ (0.05)	\$ 0.58	\$ 25.95	\$ 26.68	2.8%
266 Cobra/Contemporary 28500 Lumen										
Fixture & Smooth Pole	0.294	\$ 28.20	\$ 29.01	\$ 0.81	2.8%	\$ (0.09)	\$ 0.95	\$ 29.06	\$ 29.87	2.8%
267 Cobra/Contemporary 50000 Lumen										
Fixture & Smooth Pole	0.471	\$ 32.78	\$ 33.71	\$ 0.93	2.8%	\$ (0.14)	\$ 1.52	\$ 34.16	\$ 35.09	2.7%
276 Coach/Acorn 5800 Lumen										
Fixture & Smooth Pole	0.083	\$ 14.41	\$ 14.83	\$ 0.42	2.8%	\$ (0.03)	\$ 0.27	\$ 14.66	\$ 15.08	2.9%
274 Coach/Acorn 9500 Lumen										
Fixture & Smooth Pole	0.117	\$ 17.53	\$ 18.04	\$ 0.51	2.8%	\$ (0.04)	\$ 0.38	\$ 17.87	\$ 18.38	2.9%
277 Coach/Acorn 16000 Lumen										
Fixture & Smooth Pole	0.181	\$ 22.68	\$ 23.33	\$ 0.65	2.8%	\$ (0.05)	\$ 0.58	\$ 23.21	\$ 23.86	2.8%
279 Contemporary 120000 Lumen Fixture Only	1	\$ 44.36	\$ 45.58	\$ 1.22	2.7%	\$ (0.30)	\$ 3.23	\$ 47.28	\$ 48.50	2.6%
278 Contemporary 120000 Lumen										
Fixture & Smooth Pole	1	\$ 75.48	\$ 77.62	\$ 2.14	2.8%	\$ (0.30)	\$ 3.23	\$ 78.40	\$ 80.54	2.7%
417 Acorn 9500 Lumen Bronze Decorative Pole	0.117	\$ 24.02	\$ 24.72	\$ 0.70	2.8%	\$ (0.04)	\$ 0.38	\$ 24.36	\$ 25.06	2.9%
419 Acorn 16000 Lumen Bronze Decorative Pole	0.117	\$ 25.11	\$ 25.84	\$ 0.73	2.8%	\$ (0.04)	\$ 0.38	\$ 25.45	\$ 26.18	2.9%

Assumptions:

Billing Factors calculated as a unit charge based on forecast period revenues and volumes and assuming October hours of usage  
 Calculations may vary from other schedules due to rounding



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372  
Typical Electric Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Electric)  
PAGE 19 of 22  
WITNESS: R. M. CONROY

<u>Restricted Lighting Service - Rate RLS</u>	A	B	C	D	E	F		G	H	I	J
	Monthly kW	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ C - B ]	Increase (%) [ D / B ]	Billing Factors		Total Current Bill (\$) [B+F+G]	Total Proposed Bill (\$) [C+F+G]	Increase (%) [(I - H)H]	
						FAC	ECR				
280 Victorian 5800 Lumen Fixture Only	0.083	\$ 19.62	\$ 20.19	\$ 0.57	2.8%	\$(0.03)	\$ 0.27	\$ 19.87	\$ 20.44	2.9%	
281 Victorian 9500 Lumen Fixture Only	0.117	\$ 20.69	\$ 21.29	\$ 0.60	2.8%	\$(0.04)	\$ 0.38	\$ 21.03	\$ 21.63	2.9%	
282 London 5800 Lumen Fixture Only	0.083	\$ 19.77	\$ 20.35	\$ 0.58	2.8%	\$(0.03)	\$ 0.27	\$ 20.02	\$ 20.60	2.9%	
283 London 9500 Lumen Fixture Only	0.117	\$ 21.16	\$ 21.77	\$ 0.61	2.8%	\$(0.04)	\$ 0.38	\$ 21.50	\$ 22.11	2.8%	
426 London, 5800 Lumen Fixture & Pole	0.083	\$ 33.46	\$ 34.44	\$ 0.98	2.8%	\$(0.03)	\$ 0.27	\$ 33.71	\$ 34.69	2.9%	
428 London, 9500 Lumen Fixture & Pole	0.11	\$ 34.41	\$ 35.42	\$ 1.01	2.9%	\$(0.03)	\$ 0.36	\$ 34.73	\$ 35.74	2.9%	
430 Victorian, 5800 Lumen Fixture & Pole	0.083	\$ 32.50	\$ 33.45	\$ 0.95	2.8%	\$(0.03)	\$ 0.27	\$ 32.75	\$ 33.70	2.9%	
432 Victorian, 9500 Lumen Fixture Pole	0.117	\$ 34.67	\$ 35.68	\$ 1.01	2.8%	\$(0.04)	\$ 0.38	\$ 35.01	\$ 36.02	2.9%	
<b>Mercury Vapor</b>											
318 Cobra Head, 8000 Lumen Fixture & Pole	0.21	\$ 18.03	\$ 18.54	\$ 0.51	2.8%	\$(0.06)	\$ 0.68	\$ 18.65	\$ 19.16	2.7%	
314 Cobra Head, 13000 Lumen Fixture & Pole	0.298	\$ 20.07	\$ 20.64	\$ 0.57	2.8%	\$(0.09)	\$ 0.96	\$ 20.94	\$ 21.51	2.7%	
315 Cobra Head, 25000 Lumen Fixture & Pole	0.462	\$ 24.30	\$ 24.98	\$ 0.68	2.7%	\$(0.14)	\$ 1.49	\$ 25.65	\$ 26.33	2.7%	
347 Cobra Head, 25000 Lumen St. of Ky. Pole	0.462	\$ 24.29	\$ 24.97	\$ 0.68	2.7%	\$(0.14)	\$ 1.49	\$ 25.64	\$ 26.32	2.7%	
206 Coach, 4000 Lumen Fixture & Pole	0.1	\$ 12.74	\$ 13.11	\$ 0.37	2.8%	\$(0.03)	\$ 0.32	\$ 13.04	\$ 13.41	2.8%	
208 Coach, 8000 Lumen Fixture & Pole	0.21	\$ 14.85	\$ 15.27	\$ 0.42	2.7%	\$(0.06)	\$ 0.68	\$ 15.47	\$ 15.89	2.7%	
<b>Incandescent</b>											
349 Continental Jr, 1500 Lumen Fixture & Pole	0.102	\$ 9.32	\$ 9.59	\$ 0.27	2.8%	\$(0.03)	\$ 0.33	\$ 9.62	\$ 9.89	2.8%	
348 Continental Jr, 6000 Lumen Fixture & Pole	0.447	\$ 14.43	\$ 14.82	\$ 0.39	2.6%	\$(0.14)	\$ 1.44	\$ 15.74	\$ 16.13	2.5%	

Assumptions:

Billing Factors calculated as a unit charge based on forecast period revenues and volumes and assuming October hours of usage  
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372  
Typical Electric Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Electric)  
PAGE 20 of 22  
WITNESS: R. M. CONROY

**Lighting Energy Service - Rate LE**

kWh	A	B	C	D	E		F	G	H	I
	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	Billing Factors FAC ECR		Total Current Bill (\$) [A+E+F]	Total Proposed Bill (\$) [B+E+F]	Increase (%) [(H-G)/G]	
500	\$32.31	\$33.31	\$ 1.00	3.1%	\$ (0.25)	\$ 4.60	\$ 36.66	\$ 37.66	2.7%	
1,000	\$64.61	\$66.61	\$ 2.00	3.1%	\$ (0.50)	\$ 9.21	\$ 73.32	\$ 75.32	2.7%	
2,000	\$129.22	\$133.22	\$ 4.00	3.1%	\$ (0.99)	\$ 18.41	\$ 146.64	\$ 150.64	2.7%	
3,000	\$193.83	\$199.83	\$ 6.00	3.1%	\$ (1.49)	\$ 27.62	\$ 219.96	\$ 225.96	2.7%	
6,000	\$387.66	\$399.66	\$ 12.00	3.1%	\$ (2.97)	\$ 55.23	\$ 439.92	\$ 451.92	2.7%	
9,000	\$581.49	\$599.49	\$ 18.00	3.1%	\$ (4.46)	\$ 82.85	\$ 659.88	\$ 677.88	2.7%	
12,000	\$775.32	\$799.32	\$ 24.00	3.1%	\$ (5.95)	\$ 110.46	\$ 879.83	\$ 903.83	2.7%	
15,000	\$969.15	\$999.15	\$ 30.00	3.1%	\$ (7.44)	\$ 138.08	\$ 1,099.79	\$ 1,129.79	2.7%	

**Assumptions:**

- Average usage = 1,839 kWh per month
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes
- DSM does not apply to this rate schedule
- Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372  
Typical Electric Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Electric)  
PAGE 21 of 22  
WITNESS: R. M. CONROY

**Traffic Energy Service - Rate TE**

kWh	A	B	C	D	E		F	G	H	I
	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	Billing Factors FAC ECR		Total Current Bill (\$) [A+E+F]	Total Proposed Bill (\$) [B+E+F]	Increase (%) [(H-G)/G]	
50	\$7.08	\$7.83	\$ 0.75	10.6%	\$ (0.02)	\$ 0.46	\$ 7.52	\$ 8.27	10.0%	
100	\$10.91	\$11.66	\$ 0.75	6.9%	\$ (0.04)	\$ 0.92	\$ 11.79	\$ 12.54	6.4%	
200	\$18.57	\$19.32	\$ 0.75	4.1%	\$ (0.08)	\$ 1.83	\$ 20.32	\$ 21.07	3.7%	
300	\$26.22	\$26.98	\$ 0.75	2.9%	\$ (0.12)	\$ 2.75	\$ 28.85	\$ 29.61	2.6%	
400	\$33.88	\$34.64	\$ 0.75	2.2%	\$ (0.16)	\$ 3.67	\$ 37.39	\$ 38.15	2.0%	
500	\$41.54	\$42.30	\$ 0.76	1.8%	\$ (0.20)	\$ 4.58	\$ 45.92	\$ 46.68	1.6%	
1,000	\$79.83	\$80.59	\$ 0.76	1.0%	\$ (0.41)	\$ 9.16	\$ 88.58	\$ 89.34	0.9%	
5,000	\$386.15	\$386.95	\$ 0.80	0.2%	\$ (2.05)	\$ 45.82	\$ 429.92	\$ 430.72	0.2%	

Assumptions:

- Average usage = 286 kWh per month
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes
- DSM does not apply to this rate schedule
- Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372  
Typical Electric Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_UPDATED\_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):\_\_\_\_\_

SCHEDULE N (Electric)  
PAGE 22 of 22  
WITNESS: R. M. CONROY

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**Cable Television Attachment Charges (Rate CTAC)**

	A	B	C	D
Pole Attachments	Current Bill	Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]
1,000	\$ 9,110.00	\$ 9,110.00	\$ -	0.0%
5,000	\$ 45,550.00	\$ 45,550.00	\$ -	0.0%
10,000	\$ 91,100.00	\$ 91,100.00	\$ -	0.0%
20,000	\$ 182,200.00	\$ 182,200.00	\$ -	0.0%
30,000	\$ 273,300.00	\$ 273,300.00	\$ -	0.0%
40,000	\$ 364,400.00	\$ 364,400.00	\$ -	0.0%
50,000	\$ 455,500.00	\$ 455,500.00	\$ -	0.0%
100,000	\$ 911,000.00	\$ 911,000.00	\$ -	0.0%

No change is proposed to Rate CTAC

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372  
Typical Gas Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Gas)  
PAGE 1 OF 9  
WITNESS: R. M. CONROY

**Residential (Rate RGS) / Volunteer Fire Dept (Rate VFD)**

MCF	A		B		C		D		E			F			G			H		I		J
	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	GSC	DSM	GLT	Total Current Bill (\$) [A+E+F+G]	Total Proposed Bill (\$) [B+E+F+G]	Increase (%) [(I - H) / H]												
3.0	\$ 21.43	\$ 25.40	\$ 3.97	18.5%	\$ 15.78	\$ 0.29	\$ 3.63	\$ 41.13	\$ 45.10	9.7%												
5.7	\$ 28.56	\$ 31.16	\$ 2.60	9.1%	\$ 29.98	\$ 0.55	\$ 3.63	\$ 62.72	\$ 65.32	4.2%												
10.0	\$ 39.92	\$ 40.33	\$ 0.41	1.0%	\$ 52.60	\$ 0.96	\$ 3.63	\$ 97.11	\$ 97.52	0.4%												
20.0	\$ 66.34	\$ 61.65	\$ (4.69)	-7.1%	\$ 105.19	\$ 1.92	\$ 3.63	\$ 177.08	\$ 172.39	-2.7%												
40.0	\$ 119.18	\$ 104.30	\$ (14.88)	-12.5%	\$ 210.39	\$ 3.84	\$ 3.63	\$ 337.04	\$ 322.16	-4.4%												
60.0	\$ 172.01	\$ 146.95	\$ (25.06)	-14.6%	\$ 315.58	\$ 5.76	\$ 3.63	\$ 496.98	\$ 471.92	-5.0%												
80.0	\$ 224.85	\$ 189.60	\$ (35.25)	-15.7%	\$ 420.78	\$ 7.67	\$ 3.63	\$ 656.93	\$ 621.68	-5.4%												
100.0	\$ 277.69	\$ 232.25	\$ (45.44)	-16.4%	\$ 525.97	\$ 9.59	\$ 3.63	\$ 816.88	\$ 771.44	-5.6%												

Assumptions:  
Average usage = 5.7 Mcf per month  
Billing Factors calculated as a unit charge based on forecast period revenues and volumes  
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372  
Typical Gas Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Gas)  
PAGE 2 OF 9  
WITNESS: R. M. CONROY

**Commercial (Rate CGS)**

meters < 5,000 cfh

MCF	A	B	C	D	Billing Factors			H	I	J
	Base Rate	Base Rate	Increase	Increase	GSC	DSM	GLT	Total	Total	Increase
	Current	Proposed								
	Bill	Bill	(\$)	(%)				(\$)	(\$)	(%)
			[ B - A ]	[ C / A ]				[A+E+F+G]	[B+E+F+G]	[(I - H) / H]
25.0	\$ 87.50	\$ 98.61	\$ 11.11	12.7%	\$ 130.69	\$ 2.55	\$ 19.71	\$ 240.45	\$ 251.56	4.6%
50.0	\$ 140.00	\$ 157.23	\$ 17.23	12.3%	\$ 261.38	\$ 5.10	\$ 19.71	\$ 426.19	\$ 443.42	4.0%
100.0	\$ 244.99	\$ 274.45	\$ 29.46	12.0%	\$ 522.76	\$ 10.21	\$ 19.71	\$ 797.67	\$ 827.13	3.7%
500.0	\$ 1,084.95	\$ 1,212.25	\$ 127.30	11.7%	\$ 2,613.81	\$ 51.03	\$ 19.71	\$ 3,769.50	\$ 3,896.80	3.4%
1,000.0	\$ 2,134.90	\$ 2,384.50	\$ 249.60	11.7%	\$ 5,227.61	\$ 102.06	\$ 19.71	\$ 7,484.28	\$ 7,733.88	3.3%
2,500.0	\$ 5,284.75	\$ 5,901.25	\$ 616.50	11.7%	\$13,069.03	\$ 255.16	\$ 19.71	\$ 18,628.65	\$ 19,245.15	3.3%
5,000.0	\$ 10,534.50	\$ 11,762.50	\$ 1,228.00	11.7%	\$26,138.05	\$ 510.32	\$ 19.71	\$ 37,202.58	\$ 38,430.58	3.3%
7,500.0	\$ 15,784.25	\$ 17,623.75	\$ 1,839.50	11.7%	\$39,207.08	\$ 765.48	\$ 19.71	\$ 55,776.52	\$ 57,616.02	3.3%

Assumptions:

Average usage = 36.7 Mcf per month  
Billing Factors calculated as a unit charge based on forecast period revenues and volumes  
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372  
Typical Gas Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_ BASE PERIOD \_\_\_ X \_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_ X \_\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Gas)  
PAGE 3 OF 9  
WITNESS: R. M. CONROY

**Commercial (Rate CGS)**

meters > 5,000 cfh

MCF	A	B	C	D	Billing Factors			H	I	J
	Base Rate	Base Rate	Increase	Increase	GSC	DSM	GLT	Total	Total	Increase
	Current	Proposed								
	Bill	Bill	(\$)	(%)				Bill	Bill	(%)
			[ B - A ]	[ C / A ]				[A+E+F+G]	[B+E+F+G]	[(I - H) / H]
25.0	\$ 227.50	\$ 238.61	\$ 11.11	4.9%	\$ 130.69	\$ 2.55	\$ 19.71	\$ 380.45	\$ 391.56	2.9%
50.0	\$ 280.00	\$ 297.23	\$ 17.23	6.2%	\$ 261.38	\$ 5.10	\$ 19.71	\$ 566.19	\$ 583.42	3.0%
100.0	\$ 384.99	\$ 414.45	\$ 29.46	7.7%	\$ 522.76	\$ 10.21	\$ 19.71	\$ 937.67	\$ 967.13	3.1%
500.0	\$ 1,224.95	\$ 1,352.25	\$ 127.30	10.4%	\$ 2,613.81	\$ 51.03	\$ 19.71	\$ 3,909.50	\$ 4,036.80	3.3%
1,000.0	\$ 2,274.90	\$ 2,524.50	\$ 249.60	11.0%	\$ 5,227.61	\$ 102.06	\$ 19.71	\$ 7,624.28	\$ 7,873.88	3.3%
2,500.0	\$ 5,424.75	\$ 6,041.25	\$ 616.50	11.4%	\$ 13,069.03	\$ 255.16	\$ 19.71	\$ 18,768.65	\$ 19,385.15	3.3%
5,000.0	\$ 10,674.50	\$ 11,902.50	\$ 1,228.00	11.5%	\$ 26,138.05	\$ 510.32	\$ 19.71	\$ 37,342.58	\$ 38,570.58	3.3%
7,500.0	\$ 15,924.25	\$ 17,763.75	\$ 1,839.50	11.6%	\$ 39,207.08	\$ 765.48	\$ 19.71	\$ 55,916.52	\$ 57,756.02	3.3%

Assumptions:

Average usage = 36.7 Mcf per month  
Billing Factors calculated as a unit charge based on forecast period revenues and volumes  
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372  
Typical Gas Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Gas)  
PAGE 4 OF 9  
WITNESS: R. M. CONROY

**Industrial (Rate IGS)**

meters < 5,000 cfh

MCF	A	B	C	D	Billing Factors			H	I	J
	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	GSC	DSM	GLT	Total Current Bill (\$) [A+E+F+G]	Total Proposed Bill (\$) [B+E+F+G]	Increase (%) [(I - H) / H]
25.0	\$ 88.63	\$ 100.76	\$ 12.13	13.7%	\$ 113.23	\$ -	\$ 124.49	\$ 326.35	\$ 338.48	3.7%
50.0	\$ 142.26	\$ 161.53	\$ 19.27	13.6%	\$ 226.46	\$ -	\$ 124.49	\$ 493.21	\$ 512.48	3.9%
100.0	\$ 249.52	\$ 283.05	\$ 33.53	13.4%	\$ 452.92	\$ -	\$ 124.49	\$ 826.93	\$ 860.46	4.1%
500.0	\$ 1,107.60	\$ 1,255.25	\$ 147.65	13.3%	\$ 2,264.59	\$ -	\$ 124.49	\$ 3,496.68	\$ 3,644.33	4.2%
1,000.0	\$ 2,180.20	\$ 2,470.50	\$ 290.30	13.3%	\$ 4,529.19	\$ -	\$ 124.49	\$ 6,833.88	\$ 7,124.18	4.3%
2,500.0	\$ 5,398.00	\$ 6,116.25	\$ 718.25	13.3%	\$11,322.97	\$ -	\$ 124.49	\$ 16,845.46	\$ 17,563.71	4.3%
5,000.0	\$ 10,761.00	\$ 12,192.50	\$ 1,431.50	13.3%	\$22,645.94	\$ -	\$ 124.49	\$ 33,531.43	\$ 34,962.93	4.3%
7,500.0	\$ 16,124.00	\$ 18,268.75	\$ 2,144.75	13.3%	\$33,968.91	\$ -	\$ 124.49	\$ 50,217.40	\$ 52,362.15	4.3%

Assumptions:

Average usage = 442.4 Mcf per month  
Billing Factors calculated as a unit charge based on forecast period revenues and volumes  
Calculations may vary from other schedules due to rounding



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372  
Typical Gas Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_ BASE PERIOD X FORECASTED PERIOD  
TYPE OF FILING: X ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Gas)  
PAGE 5 OF 9  
WITNESS: R. M. CONROY

**Industrial (Rate IGS)**

meters > 5,000 cfh

MCF	A	B	C	D	Billing Factors			H	I	J
	Base Rate	Base Rate	Increase	Increase	GSC	DSM	GLT	Total	Total	Increase
	Current	Proposed								
	Bill	Bill	(\$)	(%)				(\$)	(\$)	(%)
			[ B - A ]	[ C / A ]				[A+E+F+G]	[B+E+F+G]	[(I - H) / H]
25.0	\$ 228.63	\$ 240.76	\$ 12.13	5.3%	\$ 130.69	\$ 2.55	\$ 124.49	\$ 486.36	\$ 498.49	2.5%
50.0	\$ 282.26	\$ 301.53	\$ 19.27	6.8%	\$ 261.38	\$ 5.10	\$ 124.49	\$ 673.23	\$ 692.50	2.9%
100.0	\$ 389.52	\$ 423.05	\$ 33.53	8.6%	\$ 522.76	\$ 10.21	\$ 124.49	\$ 1,046.98	\$ 1,080.51	3.2%
500.0	\$ 1,247.60	\$ 1,395.25	\$ 147.65	11.8%	\$ 2,613.81	\$ 51.03	\$ 124.49	\$ 4,036.93	\$ 4,184.58	3.7%
1,000.0	\$ 2,320.20	\$ 2,610.50	\$ 290.30	12.5%	\$ 5,227.61	\$ 102.06	\$ 124.49	\$ 7,774.36	\$ 8,064.66	3.7%
2,500.0	\$ 5,538.00	\$ 6,256.25	\$ 718.25	13.0%	\$ 13,069.03	\$ 255.16	\$ 124.49	\$ 18,986.68	\$ 19,704.93	3.8%
5,000.0	\$ 10,901.00	\$ 12,332.50	\$ 1,431.50	13.1%	\$ 26,138.05	\$ 510.32	\$ 124.49	\$ 37,673.86	\$ 39,105.36	3.8%
7,500.0	\$ 16,264.00	\$ 18,408.75	\$ 2,144.75	13.2%	\$ 39,207.08	\$ 765.48	\$ 124.49	\$ 56,361.05	\$ 58,505.80	3.8%

Assumptions:

Average usage = 442.4 Mcf per month  
Billing Factors calculated as a unit charge based on forecast period revenues and volumes  
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372  
Typical Gas Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Gas)  
PAGE 6 OF 9  
WITNESS: R. M. CONROY

**As Available Gas Service (Rate AAGS)**

MCF	A	B	C	D	Billing Factors			H	I	J
	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	GSC	DSM	GLT	Total Current Bill (\$) [A+E+F+G]	Total Proposed Bill (\$) [B+E+F+G]	Increase (%) [(I - H) / H]
500.0	\$ 579.30	\$ 814.25	\$ 234.95	40.6%	\$ 2,476.06	\$ 8.45	\$ 1,784.20	\$ 4,848.01	\$ 5,082.96	4.9%
1,000.0	\$ 883.60	\$ 1,228.50	\$ 344.90	39.0%	\$ 4,952.13	\$ 16.89	\$ 1,784.20	\$ 7,636.82	\$ 7,981.72	4.5%
5,000.0	\$ 3,318.00	\$ 4,542.50	\$ 1,224.50	36.9%	\$ 24,760.64	\$ 84.46	\$ 1,784.20	\$ 29,947.30	\$ 31,171.80	4.1%
7,500.0	\$ 4,839.50	\$ 6,613.75	\$ 1,774.25	36.7%	\$ 37,140.96	\$ 126.69	\$ 1,784.20	\$ 43,891.35	\$ 45,665.60	4.0%
10,000.0	\$ 6,361.00	\$ 8,685.00	\$ 2,324.00	36.5%	\$ 49,521.28	\$ 168.92	\$ 1,784.20	\$ 57,835.40	\$ 60,159.40	4.0%
15,000.0	\$ 9,404.00	\$ 12,827.50	\$ 3,423.50	36.4%	\$ 74,281.92	\$ 253.38	\$ 1,784.20	\$ 85,723.50	\$ 89,147.00	4.0%
20,000.0	\$ 12,447.00	\$ 16,970.00	\$ 4,523.00	36.3%	\$ 99,042.56	\$ 337.84	\$ 1,784.20	\$ 113,611.60	\$ 118,134.60	4.0%
25,000.0	\$ 15,490.00	\$ 21,112.50	\$ 5,622.50	36.3%	\$ 123,803.21	\$ 422.30	\$ 1,784.20	\$ 141,499.71	\$ 147,122.21	4.0%

**Assumptions:**

Average usage = 5,803 Mcf per month  
Billing Factors calculated as a unit charge based on forecast period revenues and volumes  
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372  
Typical Gas Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Gas)  
PAGE 7 OF 9  
WITNESS: R. M. CONROY

**Distributed Generation Gas Service (Rate DGGGS)**

meters < 5,000 cfh

MCF	MCFD	A	B	C	D	E F G			H	I	J
		Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	Billing Factors GSC DSM GLT			Total Current Bill (\$) [A+E+F+G]	Total Proposed Bill (\$) [B+E+F+G]	Increase (%) [(I - H) / H]
3.0	48.0	\$ 583.23	\$ 601.92	\$ 18.69	3.2%	\$ 15.63	\$ -	\$ -	\$ 598.86	\$ 617.55	3.1%
5.0	48.0	\$ 583.85	\$ 602.61	\$ 18.76	3.2%	\$ 26.06	\$ -	\$ -	\$ 609.91	\$ 628.67	3.1%
10.0	48.0	\$ 585.40	\$ 604.33	\$ 18.93	3.2%	\$ 52.11	\$ -	\$ -	\$ 637.51	\$ 656.44	3.0%
20.0	48.0	\$ 588.49	\$ 607.79	\$ 19.30	3.3%	\$ 104.23	\$ -	\$ -	\$ 692.72	\$ 712.02	2.8%
40.0	48.0	\$ 594.68	\$ 614.70	\$ 20.02	3.4%	\$ 208.46	\$ -	\$ -	\$ 803.14	\$ 823.16	2.5%
60.0	48.0	\$ 600.87	\$ 621.60	\$ 20.73	3.5%	\$ 312.69	\$ -	\$ -	\$ 913.56	\$ 934.29	2.3%
80.0	48.0	\$ 607.06	\$ 628.51	\$ 21.45	3.5%	\$ 416.92	\$ -	\$ -	\$ 1,023.98	\$ 1,045.43	2.1%
100.0	48.0	\$ 613.25	\$ 635.42	\$ 22.17	3.6%	\$ 521.14	\$ -	\$ -	\$ 1,134.39	\$ 1,156.56	2.0%

Assumptions:

Average usage = 0 Mcf per month      \*\*There are no customers currently taking service on Rate DGGGS\*\*

Billing Factors calculated as a unit charge based on forecast period revenues and volumes

MCFD is the monthly billing demand and shall not be less than 48 Mcf per the tariff.

Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372  
Typical Gas Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Gas)  
PAGE 8 OF 9  
WITNESS: R. M. CONROY

**Distributed Generation Gas Service (Rate DGGGS)**

meters > 5,000 cfh

MCF	MCFD	A	B	C	D	Billing Factors			H	I	J
		Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	GSC	DSM	GLT	Total Current Bill (\$) [A+E+F+G]	Total Proposed Bill (\$) [B+E+F+G]	Increase (%) [(I - H) / H]
3.0	48.0	\$ 723.23	\$ 741.92	\$ 18.69	2.6%	\$ 15.63	\$ -	\$ -	\$ 738.86	\$ 757.55	2.5%
5.0	48.0	\$ 723.85	\$ 742.61	\$ 18.76	2.6%	\$ 26.06	\$ -	\$ -	\$ 749.91	\$ 768.67	2.5%
10.0	48.0	\$ 725.40	\$ 744.33	\$ 18.93	2.6%	\$ 52.11	\$ -	\$ -	\$ 777.51	\$ 796.44	2.4%
20.0	48.0	\$ 728.49	\$ 747.79	\$ 19.30	2.7%	\$ 104.23	\$ -	\$ -	\$ 832.72	\$ 852.02	2.3%
40.0	48.0	\$ 734.68	\$ 754.70	\$ 20.02	2.7%	\$ 208.46	\$ -	\$ -	\$ 943.14	\$ 963.16	2.1%
60.0	48.0	\$ 740.87	\$ 761.60	\$ 20.73	2.8%	\$ 312.69	\$ -	\$ -	\$ 1,053.56	\$ 1,074.29	2.0%
80.0	48.0	\$ 747.06	\$ 768.51	\$ 21.45	2.9%	\$ 416.92	\$ -	\$ -	\$ 1,163.98	\$ 1,185.43	1.8%
100.0	48.0	\$ 753.25	\$ 775.42	\$ 22.17	2.9%	\$ 521.14	\$ -	\$ -	\$ 1,274.39	\$ 1,296.56	1.7%

**Assumptions:**

Average usage = 0 Mcf per month      \*\*There are no customers currently taking service on Rate DGGGS\*\*  
Billing Factors calculated as a unit charge based on forecast period revenues and volumes  
MCFD is the monthly billing demand and shall not be less than 48 Mcf per the tariff.  
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2014-00372  
Typical Gas Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISIED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Gas)  
PAGE 9 OF 9  
WITNESS: R. M. CONROY

**Firm Transportation Service (Rate FT)**

MCF	A	B	C	D	Billing Factors			H	I	J
	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	GSC	DSM	GLT	Total Current Bill (\$) [A+E+F+G]	Total Proposed Bill (\$) [B+E+F+G]	Increase (%) [(I - H) / H]
1,000.0	\$ 830.00	\$ 993.10	\$ 163.10	19.7%	\$ -	\$ 136.59	\$ -	\$ 966.59	\$ 1,129.69	16.9%
5,000.0	\$ 2,550.00	\$ 2,765.50	\$ 215.50	8.5%	\$ -	\$ 682.97	\$ -	\$ 3,232.97	\$ 3,448.47	6.7%
10,000.0	\$ 4,700.00	\$ 4,981.00	\$ 281.00	6.0%	\$ -	\$ 1,365.94	\$ -	\$ 6,065.94	\$ 6,346.94	4.6%
12,500.0	\$ 5,775.00	\$ 6,088.75	\$ 313.75	5.4%	\$ -	\$ 1,707.43	\$ -	\$ 7,482.43	\$ 7,796.18	4.2%
15,000.0	\$ 6,850.00	\$ 7,196.50	\$ 346.50	5.1%	\$ -	\$ 2,048.91	\$ -	\$ 8,898.91	\$ 9,245.41	3.9%
25,000.0	\$ 11,150.00	\$ 11,627.50	\$ 477.50	4.3%	\$ -	\$ 3,414.86	\$ -	\$ 14,564.86	\$ 15,042.36	3.3%
50,000.0	\$ 21,900.00	\$ 22,705.00	\$ 805.00	3.7%	\$ -	\$ 6,829.71	\$ -	\$ 28,729.71	\$ 29,534.71	2.8%
75,000.0	\$ 32,650.00	\$ 33,782.50	\$ 1,132.50	3.5%	\$ -	\$ 10,244.57	\$ -	\$ 42,894.57	\$ 44,027.07	2.6%

**Assumptions:**

Average usage = 12,188 Mcf per month  
Billing Factors calculated as a unit charge based on forecast period revenues and volumes  
Calculations may vary from other schedules due to rounding

**Louisville Gas and Electric Company**  
**Case No. 2014-00372**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/16; Base Period 12ME 2/28/15)**

**Filing Requirement**  
**807 KAR 5:001 Section 17**  
**Sponsoring Witness: Edwin R. Staton**  
**Page 1 of 3**

**Description of Filing Requirement:**

*Section 17. Notice of General Rate Adjustment. Upon filing an application for a general rate adjustment, a utility shall provide notice as established in this section.*

*(1) Public postings.*

*(a) A utility shall post at its place of business a copy of the notice no later than the date the application is submitted to the commission.*

*(b) A utility that maintains a Web site shall, within five (5) business days of the date the application is submitted to the commission, post on its Web sites:*

*1. A copy of the public notice; and*

*2. A hyperlink to the location on the commission's Web site where the case documents are available.*

*(c) The information required in paragraphs (a) and (b) of this subsection shall not be removed until the commission issues a final decision on the application.*

*(2) Customer Notice.*

*(a) If a utility has twenty (20) or fewer customers, the utility shall mail a written notice to each customer no later than the date on which the application is submitted to the commission.*

*(b) If a utility has more than twenty (20) customers, it shall provide notice by:*

*1. Including notice with customer bills mailed no later than the date the application is submitted to the commission;*

*2. Mailing a written notice to each customer no later than the date the application is submitted to the commission;*

*3. Publishing notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in the utility's service area, the first publication to be made no later than the date the application is submitted to the commission; or*

*4. Publishing notice in a trade publication or newsletter delivered to all customers no later than the date the application is submitted to the commission.*

*(c) A utility that provides service in more than one (1) county may use a combination of the notice methods listed in paragraph (b) of this subsection.*

*(3) Proof of Notice. A utility shall file with the commission no later than forty-five (45) days from the date the application was initially submitted to the commission:*

*(a) If notice is mailed to its customers, an affidavit from an authorized representative of the utility verifying the contents of the notice, that notice was mailed to all customers, and the date of the mailing;*

*(b) If notice is published in a newspaper of general circulation in the utility's service area, an affidavit from the publisher verifying the contents of the notice, that the notice was published, and the dates of the notice's publication; or*

*(c) If notice is published in a trade publication or newsletter delivered to all customers, an affidavit from an authorized representative of the utility verifying the contents of the*

**Louisville Gas and Electric Company**  
**Case No. 2014-00372**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/16; Base Period 12ME 2/28/15)**

**Filing Requirement**  
**807 KAR 5:001 Section 17**  
**Sponsoring Witness: Edwin R. Staton**  
**Page 2 of 3**

*notice, the mailing of the trade publication or newsletter, that notice was included in the publication or newsletter, and the date of mailing.*

*(4) Notice Content. Each notice issued in accordance with this section shall contain:*

*(a) The proposed effective date and the date the proposed rates are expected to be filed with the commission;*

*(b) The present rates and proposed rates for each customer classification to which the proposed rates will apply;*

*(c) The amount of the change requested in both dollar amounts and percentage change for each customer classification to which the proposed rates will apply;*

*(d) The amount of the average usage and the effect upon the average bill for each customer classification to which the proposed rates will apply, except for local exchange companies, which shall include the effect upon the average bill for each customer classification for the proposed rate change in basic local service;*

*(e) A statement that a person may examine this application at the offices of (utility name) located at (utility address);*

*(f) A statement that a person may examine this application at the commission's offices located at 211 Sower Boulevard, Frankfort, Kentucky, Monday through Friday, 8:00 a.m. to 4:30 p.m., or through the commission's Web site at <http://psc.ky.gov>;*

*(g) A statement that comments regarding the application may be submitted to the Public Service Commission through its Web site or by mail to Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602;*

*(h) A statement that the rates contained in this notice are the rates proposed by (utility name) but that the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice;*

*(i) A statement that a person may submit a timely written request for intervention to the Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602, establishing the grounds for the request including the status and interest of the party; and*

*(j) A statement that if the commission does not receive a written request for intervention within thirty (30) days of initial publication or mailing of the notice, the commission may take final action on the application.*

*(5) Abbreviated form of notice. Upon written request, the commission may grant a utility permission to use an abbreviated form of published notice of the proposed rates, provided the notice includes a coupon that may be used to obtain all of the required information.*

**Louisville Gas and Electric Company**  
**Case No. 2014-00372**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/16; Base Period 12ME 2/28/15)**

**Filing Requirement**  
**807 KAR 5:001 Section 17**  
**Sponsoring Witness: Edwin R. Staton**  
**Page 3 of 3**

**Response:**

Section 17(1)

A copy of the notice and application will be posted at 820 W. Broadway Street, Louisville, KY. LG&E will also make available on the Company website a copy of the public notice and a hyperlink to the Kentucky Public Service Commission's website where the case documents will be available.

Section 17(2)

LG&E will publish notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in the utility's service area, the first publication to be made no later than the date the application is submitted to the Commission. LG&E's Response to Filing Requirement 807 KAR 5:001 Section 16(1)(b)(5)[Tab 6].

Section 17(3)

LG&E will comply with 807 KAR 5:001, Section 17(3)(b) by providing the affidavits within forty-five (45) days of the date on which LG&E filed its Application.

Section 17(4)

See LG&E's Application and a copy of the Certificate of Notice attached to LG&E's Response to Filing Requirement 807 KAR 5:001 Section 16(1)(b)(5)[Tab 6].

Section 17(5)

Not applicable to LG&E's Application.